



Montana Legislative History

Chapter: 712

Session L: 1991

Checklist of Bill History

Bill Number: 111

Senate ☒

History and Final Status Sheet ☒

Introduced Bill ☒

Fiscal Note ☒

Third Reading Bill ☒

Final Version of Bill ☒

House	Senate
Committee: Taxation	Committee: Taxation
Hearing Date(s): March 19, 1991	Hearing Date(s): January 30, 1991
Committee Report:	Committee Report:
Conference Committee	
Hearing Date(s):	
Conference Committee Report:	
Compiler Notes	
Compiled by: FLR	
Date: September 28, 2023	
Notes: Request from Legislative Services.	

(v) *federal forest reserve funds allocated under the provisions of 17-3-213; and*

(vi) *other revenue anticipated that may be realized in the county transportation fund during the ensuing school fiscal year; and*

(c) *notwithstanding the provisions of subsection (3), subtracting the money available as determined in subsection (2)(b) to reduce the levy requirement from the county transportation net levy requirement.*

(3) *The net levy requirement determined in subsection (2)(c) must be reported to the county commissioners on the second Monday of August by the county superintendent and a levy must be set by the county commissioners in accordance with 20-9-142.*

(2)(4) *The county superintendent shall apportion the elementary county transportation reimbursement from the proceeds of the county basic levy and the high school county transportation reimbursement from the proceeds of the county tax for high school transportation county transportation fund. The county superintendent shall order the county treasurer to make such the apportionments in accordance with 20-9-212(2) and after the receipt of the semiannual state transportation reimbursement payments."*

Section 16. Study of transportation funding. (1) During the 1991-92 interim, the office of public instruction is directed to collect data and to study methods for equalizing school transportation funding.

(2) The office of public instruction is further directed to report its findings and conclusions and make recommendations for improvements in school transportation funding to the 53rd legislature.

Section 17. Effective date. [This act] is effective July 1, 1991.

Approved April 29, 1991.

CHAPTER NO. 712

[SB 111]

AN ACT ENCOURAGING BUSINESS INVOLVEMENT IN THE RECLAMATION AND RECYCLING OF MATERIALS; PROVIDING TAX CREDITS FOR INVESTMENTS IN DEPRECIABLE PROPERTY TO COLLECT OR PROCESS RECLAIMABLE MATERIAL OR TO MANUFACTURE A PRODUCT FROM RECLAIMED MATERIAL; PROVIDING A LIMITATION TO THE TAX CREDIT; PROVIDING AN ADDITIONAL 5 PERCENT TAX DEDUCTION FOR BUSINESS-RELATED USE OF RECYCLED MATERIALS; AND PROVIDING EFFECTIVE DATES, AN APPLICABILITY DATE, AND A TERMINATION DATE.

STATEMENT OF INTENT

A statement of intent is necessary for this bill because [section 5] grants rulemaking authority to the department of revenue. This bill allows rulemaking to proceed prior to the effective date of the act to allow the department ample time prior to the time the bill goes into effect to hold hearings and elicit the views of taxpayers, the public, and groups interested in the reclamation and recycling of materials.

The legislature expects the department to adopt rules that will promote the reclamation of materials that would normally be discarded, by encouraging the collection, processing, and reuse of reclaimable and recycled materials by businesses.

The bill addresses four levels of business involvement in the reclamation and recycling of materials:

(1) Retail businesses are encouraged to purchase equipment to collect reclaimable material from consumers.

(2) Recyclers are encouraged to purchase equipment to collect reclaimable material from businesses and other sources and process the material.

(3) Manufacturers are encouraged to purchase equipment to manufacture products from reclaimed material.

(4) All businesses are offered an additional business-related tax deduction to use recycled products in the course of their business.

The scope of the business activity to qualify for a tax credit should be broad. Retail grocery stores and other businesses should be encouraged to collect reclaimable material by receiving a tax credit for equipment they purchase to collect the material, even if they do not directly receive a business-related profit from the equipment or collection operation. Recyclers are encouraged to purchase collection and processing equipment, and manufacturers are encouraged to purchase equipment to make products from reclaimed material.

The rules should be inflexible in allowing dual roles for equipment—the qualifying equipment should be used primarily for the purposes of this bill. The rules should be flexible in determining the specifics of what are to be defined as reclaimable materials and recycled materials. The in-state advantages to building industry based upon reclamation and recycling may have local and interstate benefits that far outweigh the cost of a tax credit and additional deduction.

Be it enacted by the Legislature of the State of Montana:

Section 1. Definitions. For the purposes of [sections 1 through 5], unless otherwise required by the context, the following definitions apply:

(1) “Collect” means the collection and delivery of reclaimable materials to a recycling or reclaimable materials processing facility.

(2) "Reclaimable material" means material that has useful physical or chemical properties after serving a specific purpose and that would normally be disposed of as solid waste, as defined in 75-10-203, by a consumer, processor, or manufacturer.

(3) "Recycled material" means a substance that is produced from at least 90% reclaimed material.

Section 2. Amount and duration of credit — how claimed. (1) An individual, corporation, partnership, or small business corporation, as defined in 15-31-201, may receive a credit against taxes imposed by Title 15, chapter 30 or 31, for investments in depreciable property to collect or process reclaimable material or to manufacture a product from reclaimed material, if the taxpayer qualifies under [section 3].

(2) Subject to [section 3(2)], a taxpayer qualifying for a credit under [section 3] is entitled to claim a credit in an amount equal to 25% of the cost of the property purchased to collect or process reclaimable material or to manufacture a product from reclaimed material only in the year in which the property was purchased. If qualifying property was purchased prior to January 1, 1992, but on or after January 1, 1990, a taxpayer is entitled to a credit for tax year 1992.

Section 3. Credit for investment in property used to collect or process reclaimable material or to manufacture a product from reclaimed material. (1) The following requirements must be met to be entitled to a tax credit for investment in property to collect or process reclaimable material or to manufacture a product from reclaimed material:

(a) The investment must be for depreciable property used primarily to collect or process reclaimable material or to manufacture a product from reclaimed material.

(b) (i) The taxpayer claiming a credit must be a person who, as an owner, including a contract purchaser or lessee, or who pursuant to an agreement owns, leases, or has a beneficial interest in a business that collects or processes reclaimable material or that manufactures a product from reclaimed material. For the purposes of this section, a business qualifies as a business that collects reclaimable material if it gathers reclaimable material for later sale or processing for another business that has as its primary business function the collection or processing of reclaimable material or the manufacture of a product from reclaimed material. The collection of reclaimable material may be a minor or nonprofit part of a business otherwise engaged in a retail trade or other business activity.

(ii) The taxpayer may but need not operate or conduct a business that collects or processes reclaimable material or manufactures a product from reclaimed material. If more than one person has an interest in a business with qualifying property, they may allocate all or any part of the investment cost among themselves and their successors or assigns.

(c) The business must be owned or leased during the tax year by the taxpayer claiming the credit, except as otherwise provided in subsection

(1)(b), and must have been collecting or processing reclaimable material or manufacturing a product from reclaimed material during the tax year for which the credit is claimed.

(d) The reclaimed material collected, processed, or used to manufacture a product may not be an industrial waste generated by the person claiming the tax credit.

(2) A credit under this section may be claimed by a taxpayer for a business only if the qualifying property was purchased on or after January 1, 1990, but before January 1, 1996.

(3) The credit provided by this section is not in lieu of any depreciation or amortization deduction for the investment or other tax incentive to which the taxpayer otherwise may be entitled under Title 15.

(4) A tax credit otherwise allowable under this section that is not used by the taxpayer in the taxable year may not be carried forward to offset a taxpayer's tax liability for any succeeding tax year.

(5) The taxpayer's adjusted basis for determining gain or loss may not be further decreased by any tax credits allowed under this section.

(6) If the taxpayer is a shareholder of an electing small business corporation, the credit must be computed using the shareholder's pro rata share of the corporation's cost of investing in equipment necessary to collect or process reclaimable material or to manufacture a product from reclaimed material. In all other respects, the allowance and effect of the tax credit apply to the corporation as otherwise provided by law.

Section 4. Limitation of credit. Notwithstanding the provisions of [sections 2 and 3], a tax credit may not be claimed for an investment in property used to produce energy from reclaimed material.

Section 5. Deduction for purchase of recycled material. In addition to all other deductions from adjusted gross individual income allowed in computing taxable income under Title 15, chapter 30, or from gross corporate income allowed in computing net income under Title 15, chapter 31, part 1, a taxpayer may deduct an additional amount equal to 5% of the taxpayer's expenditures for the purchase of recycled material that was otherwise deductible by the taxpayer as business-related expense in Montana.

Section 6. Department to make rules. The department of revenue shall prescribe rules necessary to carry out the purposes of [sections 1 through 6].

Section 7. Reports by department of revenue. The department of revenue shall report to the 53rd legislature and the 54th legislature on the amounts of the credit claimed under [sections 2 and 3], the number and types of businesses claiming the credit, and the general effectiveness of the credit.

Section 8. **Effective date — applicability — rulemaking.** (1) Except for the purposes of subsection (2), [this act] is effective December 31, 1991, and applies to tax years beginning after December 31, 1991.

(2) For the purposes of promulgating administrative rules to implement [sections 1 through 5], [this act] is effective on passage and approval.

Section 9. **Termination.** [This act] terminates December 31, 1995.

Approved April 29, 1991.

CHAPTER NO. 713

[SB 251]

AN ACT ALLOWING THE DEPARTMENT OF JUSTICE TO IMPOSE A SUSPENSION WITHOUT PAY FOR UP TO 10 DAYS ON HIGHWAY PATROL OFFICERS WITHOUT REQUIRING A PRESUSPENSION HEARING; ALLOWING 30 DAYS FOR A DECISION IN DISCIPLINARY HEARINGS; REQUIRING REPRESENTATION AT THE OFFICER'S EXPENSE AT A HEARING; PROVIDING FOR WAIVER OF A HEARING; AND AMENDING SECTIONS 44-1-701, 44-1-803, 44-1-804, AND 44-1-806, MCA.

Be it enacted by the Legislature of the State of Montana:

Section 1. **Waiver.** A patrol officer may waive in writing his rights under Title 44, chapter 1, parts 7 and 8, and accept discipline considered appropriate by the department of justice.

Section 2. Section 44-1-701, MCA, is amended to read:

"44-1-701. Authority of department of justice to suspend, or demote, or reprimand. When the department of justice has cause to believe that any member of the highway patrol has violated any of the grounds for suspension, demotion, or discharge ~~or his conduct has warranted reprimanding~~, it may suspend, demote, ~~or reprimand the member~~ impose a suspension without pay for up to 10 days without filing charges and conducting a hearing under part 8."

Section 3. Section 44-1-803, MCA, is amended to read:

"44-1-803. Rights of accused. The accused patrol officer shall be entitled to be confronted with the witnesses against him and have an opportunity to cross-examine the same and to introduce at such hearing testimony in his own behalf. He shall be entitled to be represented by counsel, *at his own expense*, at such hearing."

Section 4. Section 44-1-804, MCA, is amended to read:

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OF MONTANA

HISTORY AND FINAL STATUS

of Bills and Resolutions

of the

SENATE

and

HOUSE OF REPRESENTATIVES

of the State of Montana

FIFTY-SECOND

LEGISLATURE

REGULAR SESSION

January 7, 1991 to April 29, 1991



JOSEPH P. MAZUREK
President of the Senate

DAVID L. HUNTER
Secretary of the Senate

HAL HARPER
Speaker of the House

JOYCE ANDRUS
Chief Clerk of the House

3/12 RETURNED TO SENATE
 3/12 SIGNED BY PRESIDENT
 3/14 SIGNED BY SPEAKER
 3/14 TRANSMITTED TO GOVERNOR
 3/19 SIGNED BY GOVERNOR
 CHAPTER NUMBER 84

EFFECTIVE DATE: 10/01/91

SB 111 INTRODUCED BY HALLIGAN, ET AL.

PROVIDE TAX INCENTIVES TO ENCOURAGE BUSINESS
 RECYCLING/RECLAMATION ACTIVITY

1/16	INTRODUCED		
1/17	REFERRED TO TAXATION		
1/17	FISCAL NOTE REQUESTED		
1/23	FISCAL NOTE PRINTED		
1/23	FISCAL NOTE RECEIVED		
1/30	HEARING		
2/14	COMMITTEE REPORT—BILL PASSED AS AMENDED		
2/15	FISCAL NOTE REQUESTED	49	0
2/15	2ND READING PASSED	48	1
2/16	3RD READING PASSED		

2/18	TRANSMITTED TO HOUSE		
2/18	FISCAL NOTE REQUESTED		
2/21	REFERRED TO TAXATION		
2/21	REVISED FISCAL NOTE PRINTED		
3/19	HEARING		
4/08	COMMITTEE REPORT—BILL CONCURRED AS AMENDED		
4/10	2ND READING CONCURRED	93	1
4/11	3RD READING CONCURRED	95	1

4/17	RETURNED TO SENATE WITH AMENDMENTS		
4/17	2ND READING AMENDMENTS CONCURRED	49	0
4/18	3RD READING AMENDMENTS CONCURRED	49	0
4/24	SIGNED BY PRESIDENT		
4/25	SIGNED BY SPEAKER		
4/25	TRANSMITTED TO GOVERNOR		
4/29	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 712		

EFFECTIVE DATE: 12/31/91

SB 112 INTRODUCED BY HARP

ALLOW HIRING OF AN EXECUTIVE SECRETARY FOR
 THE BOARD OF REALTY REGULATION
 BY REQUEST OF BOARD OF REALTY REGULATION

1/16	INTRODUCED		
1/17	REFERRED TO BUSINESS & INDUSTRY		
1/17	FISCAL NOTE REQUESTED		
1/22	FISCAL NOTE RECEIVED		
1/23	FISCAL NOTE PRINTED		
1/29	HEARING		
2/12	COMMITTEE REPORT—BILL PASSED AS AMENDED		
2/13	REFERRED TO FINANCE & CLAIMS		
3/05	HEARING		
3/05	COMMITTEE REPORT—BILL PASSED	33	14
3/06	2ND READING PASSED	38	10
3/07	3RD READING PASSED		

3/08	TRANSMITTED TO HOUSE		
3/08	FISCAL NOTE REQUESTED		
3/15	REFERRED TO BUSINESS & ECONOMIC DEVELOPMENT		
3/15	HEARING		
3/15	COMMITTEE REPORT—BILL CONCURRED		
3/16	2ND READING CONCURRED	77	11
3/18	3RD READING CONCURRED	82	15

SENATE BILL NO. 111

INTRODUCED BY HALLIGAN, RANEY, SVRCEK,
WANZENRIED, SCHYE, DOLEZAL

IN THE SENATE

JANUARY 16, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
FEBRUARY 14, 1991	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
FEBRUARY 15, 1991	PRINTING REPORT.
	SECOND READING, DO PASS.
FEBRUARY 16, 1991	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 48; NOES, 1.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 16, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
FEBRUARY 18, 1991	FIRST READING.
APRIL 8, 1991	COMMITTEE RECOMMEND BILL BE CONCURRED IN AS AMENDED. REPORT ADOPTED.
APRIL 10, 1991	SECOND READING, CONCURRED IN.
APRIL 11, 1991	THIRD READING, CONCURRED IN. AYES, 95; NOES, 1.
	RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 17, 1991	RECEIVED FROM HOUSE.
	SECOND READING, AMENDMENTS CONCURRED IN.

APRIL 18, 1991

THIRD READING, AMENDMENTS
CONCURRED IN.

APRIL 19, 1991

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senate* BILL NO. *III*
2 INTRODUCED BY *Phillip Roney*
3 *John Cunningham, LeRoy Deloach*
4 A BILL FOR AN ACT ENTITLED: "AN ACT ENCOURAGING BUSINESS
5 INVOLVEMENT IN THE RECLAMATION AND RECYCLING OF MATERIALS;
6 PROVIDING TAX CREDITS FOR INVESTMENTS IN DEPRECIABLE
7 PROPERTY TO COLLECT, TRANSPORT, OR PROCESS RECLAIMED
8 MATERIAL OR TO MANUFACTURE A PRODUCT FROM RECLAIMED
9 MATERIAL; PROVIDING AN ADDITIONAL 5 PERCENT TAX DEDUCTION
10 FOR BUSINESS-RELATED USE OF RECYCLED MATERIALS; AND
11 PROVIDING EFFECTIVE DATES AND AN APPLICABILITY DATE."

12
13 STATEMENT OF INTENT

14 A statement of intent is necessary for this bill because
15 [section 5] grants rulemaking authority to the department of
16 revenue. This bill allows rulemaking to proceed prior to the
17 effective date of the act to allow the department ample time
18 prior to the time the bill goes into effect to hold hearings
19 and elicit the views of taxpayers, the public, and groups
20 interested in the reclamation and recycling of materials.

21 The legislature expects the department to adopt rules
22 that will promote the reclamation of materials that would
23 normally be discarded, by encouraging the collection,
24 transportation, processing, and reuse of reclaimed and
25 recycled materials by businesses.

1 The bill addresses four levels of business involvement
2 in the reclamation and recycling of materials:

3 (1) Retail businesses are encouraged to purchase
4 equipment to collect reclaimed material from consumers.

5 (2) Recyclers are encouraged to purchase equipment to
6 collect reclaimed material from businesses and other
7 sources, transport the material, and process it.

8 (3) Manufacturers are encouraged to purchase equipment
9 to manufacture products from reclaimed material.

10 (4) All businesses are offered an additional
11 business-related tax deduction to use recycled products in
12 the course of their business.

13 The scope of the business activity to qualify for a tax
14 credit should be broad. Retail grocery stores and other
15 businesses should be encouraged to collect reclaimed
16 material by receiving a tax credit for equipment they
17 purchase to collect the material, even if they do not
18 directly receive a business-related profit from the
19 equipment or collection operation. Recyclers are encouraged
20 to purchase collection, transportation, and processing
21 equipment, and manufacturers are encouraged to purchase
22 equipment to make products from reclaimed material.

23 The rules should be inflexible in allowing dual roles
24 for equipment--the qualifying equipment should be used
25 solely for the purposes of this bill. The rules should be

flexible in determining the specifics of what are to be defined as reclaimed materials and recycled materials. The in-state advantages to building industry based upon reclamation and recycling may have local and interstate benefits that far outweigh the cost of a tax credit and additional deduction.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Definitions. For the purposes of [sections 1 through 5], unless otherwise required by the context, the following definitions apply:

(1) "Reclaimed material" means material that has useful physical or chemical properties after serving a specific purpose and that would normally be disposed of as solid waste by a consumer, processor, or manufacturer.

(2) "Recycled material" means a substance that is produced from at least 90% reclaimed material.

NEW SECTION. Section 2. Amount and duration of credit -- how claimed. (1) An individual, corporation, partnership, or small business corporation, as defined in 15-31-201, may receive a credit against taxes imposed by Title 15, chapter 30 or 31, for investments in depreciable property to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material, if the taxpayer qualifies under [section 3].

(2) Subject to [section 3(2)], a taxpayer qualifying for a credit under [section 3] is entitled to claim a credit in an amount equal to 5% of the cost of the property purchased to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material for the year in which the property was purchased and for a period of 10 consecutive years. If qualifying property was purchased prior to January 1, 1990, but on or after January 1, 1986, a taxpayer is entitled to a credit for tax year 1990, but the 10-year period is considered to have begun in the year in which the qualifying property was purchased.

NEW SECTION. Section 3. Credit for investment in property used to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material. (1) The following requirements must be met to be entitled to a tax credit for investment in property to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material:

(a) The investment must be for depreciable property used solely to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material.

(b) (i) The taxpayer claiming a credit must be a person who, as an owner, including a contract purchaser or lessee, or who pursuant to an agreement owns, leases, or has a

1 beneficial interest in a business that collects, transports,
2 or processes reclaimed material or that manufactures a
3 product from reclaimed material. For the purposes of this
4 section, a business qualifies as a business that collects
5 reclaimed material if it gathers reclaimable material for
6 later sale, processing, or disposal for another business
7 that has as its primary business function the collection,
8 transportation, or processing of reclaimed material or the
9 manufacture of a product from reclaimed material. The
10 collection of reclaimed material may be a minor or nonprofit
11 part of a business otherwise engaged in a retail trade or
12 other business activity.

13 (ii) The taxpayer may but need not operate or conduct a
14 business that collects, transports, or processes reclaimed
15 material or manufactures a product from reclaimed material.
16 If more than one person has an interest in a business with
17 qualifying property, they may allocate all or any part of
18 the investment cost among themselves and their successors or
19 assigns.

20 (c) The business must be owned or leased during the tax
21 year by the taxpayer claiming the credit, except as
22 otherwise provided in subsection (1)(b), and must have been
23 collecting, transporting, or processing reclaimed material
24 or manufacturing a product from reclaimed material during
25 the tax year for which the credit is claimed.

1 (d) The reclaimed material collected, transported,
2 processed, or used to manufacture a product may not be an
3 industrial waste generated by the person claiming the tax
4 credit.

5 (2) A credit under this section may be claimed by a
6 taxpayer for a business only if the qualifying property was
7 purchased on or after January 1, 1986, but before July 1,
8 1996.

9 (3) The credit provided by this section is not in lieu
10 of any depreciation or amortization deduction for the
11 investment or other tax incentive to which the taxpayer
12 otherwise may be entitled under Title 15.

13 (4) Upon sale, exchange, or other disposition of
14 qualifying property for which the transferor was receiving a
15 tax credit, the tax credit available to the transferee is
16 limited to the amount and duration of credit that could have
17 been claimed by the original purchaser had the property not
18 been transferred.

19 (5) A tax credit otherwise allowable under this section
20 that is not used by the taxpayer in a particular year may
21 not be carried forward to offset a taxpayer's tax liability
22 for any succeeding tax year.

23 (6) The taxpayer's adjusted basis for determining gain
24 or loss may not be further decreased by any tax credits
25 allowed under this section.

(7) If the taxpayer is a shareholder of an electing small business corporation, the credit must be computed using the shareholder's pro rata share of the corporation's cost of investing in equipment necessary to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material. In all other respects, the allowance and effect of the tax credit apply to the corporation as otherwise provided by law.

NEW SECTION. Section 4. Deduction for purchase of recycled material. In addition to all other deductions from adjusted gross individual income allowed in computing taxable income under Title 15, chapter 30, or from gross corporate income allowed in computing net income under Title 15, chapter 31, part 1, a taxpayer may deduct an additional amount equal to 5% of the taxpayer's expenditures for the purchase of recycled material that was otherwise deductible by the taxpayer as business-related expense in Montana.

NEW SECTION. Section 5. Department to make rules. The department of revenue shall prescribe rules necessary to carry out the purposes of [sections 1 through 5].

NEW SECTION. Section 6. Effective date -- applicability -- rulemaking. (1) Except for the purposes of subsection (2), [this act] is effective December 31, 1991, and applies to tax years beginning after December 31, 1991.

(2) For the purposes of promulgating administrative

rules to implement sections [1 through 4], [this act] is effective on passage and approval.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0111, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act encouraging business involvement in the reclamation and recycling of materials; providing tax credits for investments in depreciable property to collect, transport, or process reclaimed material or to manufacture a product from reclaimed material; providing an additional 5 percent tax deduction for business-related use of recycled materials; and providing effective dates and an applicability date.

FISCAL IMPACT:Expenditures:

The proposed legislation will require modification to the tax processing system within the Department of Revenue, including \$31,560 for development and \$6,540 for ongoing costs.

Funding:

General Fund (01)	FY '92			FY '93		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
Personal Services	\$ 0	\$ 28,940	\$ 28,940	\$ 0	\$ 4,600	\$ 4,600
Operating Expenses	0	9,160	9,160	0	1,940	1,940
TOTAL	\$ 0	\$ 38,100	\$ 38,100	\$ 0	\$ 6,540	\$ 6,540

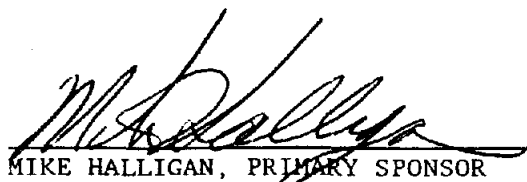
Revenues:

Since there is no history for this new credit and deduction, it is very difficult to estimate the level of revenue loss associated with this legislation. Because of the lag in taxpayer awareness of new credits/deductions, it is likely that the negative revenue impact for FY92 and FY93 will be relatively small.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

As the awareness of taxpayers of the new credit/deduction increases, the negative revenue impact will increase. The operating costs for the new credit/deduction are relatively small per year over the long run.


ROD SUNDSTED, BUDGET DIRECTOR
Office of Budget and Program Planning
1-22-91
DATE


MIKE HALLIGAN, PRIMARY SPONSOR
4/23/91
DATE

Fiscal Note for SB0111, as introduced**SB 111**

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0111, second reading.

DESCRIPTION OF PROPOSED LEGISLATION:

An act encouraging business involvement in the reclamation and recycling of materials; providing tax credits for investments in depreciable property to collect, transport, or process reclaimable material or to manufacture a product from reclaimed material; providing a limitation to the tax credit; and providing an additional 5 percent tax deduction for business-related use of recycled materials.

ASSUMPTIONS:

1. The proposed legislation will require modification to the tax processing system within the Department of Revenue, including \$31,560 for development and \$6,540 for ongoing costs, with an additional .65 FTE in FY 1992 and .21 FTE thereafter.

FISCAL IMPACT:

	FY '92			FY '93		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
Expenditures:						
F.T.E.	0	0.65	0.65	0	0.21	0.21
Personal Services	0	24,340	24,340	0	4,600	4,600
Operating Expenses	0	7,220	7,220	0	1,940	1,940
Total	0	31,560	31,560	0	6,540	6,540
Funding:						
General Fund	0	31,560	31,560	0	6,540	6,540
General Fund Impact			(31,560)			(6,540)

Revenues:

Since there is no history for this new credit and deduction, it is very difficult to estimate the level of revenue loss associated with this legislation. The revenue loss, however, would not occur until FY93, since the legislation is effective for tax years beginning after December 31, 1991. Because of the lag in taxpayer awareness of new credits/deductions, it is likely that the negative revenue impact for FY93 will be relatively small.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

As the awareness of taxpayers of the new credit/deduction increases, the negative revenue impact will increase. The operating costs for the new credit/deduction are relatively small per year over the long run.

TECHNICAL NOTE:

The revised bill modified on line 2 of page 5 the requirement that property be used solely for the purposes of the legislation. A similar line 4 of page 3 was not modified.

 2-21-91
 ROD SUNDSTED, BUDGET DIRECTOR
 Office of Budget and Program Planning

 2/21/91
 MIKE HALLIGAN, PRIMARY SPONSOR
 Fiscal Note for SB0111, second reading

SB 111

APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 111

INTRODUCED BY HALLIGAN, RANEY, SVRCEK,
WANZENRIED, SCHYE, DOLEZAL

A BILL FOR AN ACT ENTITLED: "AN ACT ENCOURAGING BUSINESS INVOLVEMENT IN THE RECLAMATION AND RECYCLING OF MATERIALS; PROVIDING TAX CREDITS FOR INVESTMENTS IN DEPRECIABLE PROPERTY TO COLLECT, TRANSPORT, OR PROCESS RECLAIMED RECLAIMABLE MATERIAL OR TO MANUFACTURE A PRODUCT FROM RECLAIMED MATERIAL; PROVIDING A LIMITATION TO THE TAX CREDIT; PROVIDING AN ADDITIONAL 5 PERCENT TAX DEDUCTION FOR BUSINESS-RELATED USE OF RECYCLED MATERIALS; AND PROVIDING EFFECTIVE DATES, AND AN APPLICABILITY DATE, AND A TERMINATION DATE."

STATEMENT OF INTENT

A statement of intent is necessary for this bill because [section 5] grants rulemaking authority to the department of revenue. This bill allows rulemaking to proceed prior to the effective date of the act to allow the department ample time prior to the time the bill goes into effect to hold hearings and elicit the views of taxpayers, the public, and groups interested in the reclamation and recycling of materials.

The legislature expects the department to adopt rules that will promote the reclamation of materials that would

normally be discarded, by encouraging the collection, transportation, processing, and reuse of reclaimed RECLAIMABLE and recycled materials by businesses.

The bill addresses four levels of business involvement in the reclamation and recycling of materials:

(1) Retail businesses are encouraged to purchase equipment to collect reclaimed RECLAIMABLE material from consumers.

(2) Recyclers are encouraged to purchase equipment to collect reclaimed RECLAIMABLE material from businesses and other sources, transport the material, and process it.

(3) Manufacturers are encouraged to purchase equipment to manufacture products from reclaimed material.

(4) All businesses are offered an additional business-related tax deduction to use recycled products in the course of their business.

The scope of the business activity to qualify for a tax credit should be broad. Retail grocery stores and other businesses should be encouraged to collect reclaimed RECLAIMABLE material by receiving a tax credit for equipment they purchase to collect the material, even if they do not directly receive a business-related profit from the equipment or collection operation. Recyclers are encouraged to purchase collection, transportation, and processing equipment, and manufacturers are encouraged to purchase

SECOND READING

equipment to make products from reclaimed material.

The rules should be inflexible in allowing dual roles for equipment--the qualifying equipment should be used solely for the purposes of this bill. The rules should be flexible in determining the specifics of what are to be defined as reclaimed RECLAIMABLE materials and recycled materials. The in-state advantages to building industry based upon reclamation and recycling may have local and interstate benefits that far outweigh the cost of a tax credit and additional deduction.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Definitions. For the purposes of [sections 1 through 5], unless otherwise required by the context, the following definitions apply:

(1) "Reclaimed RECLAIMABLE material" means material that has useful physical or chemical properties after serving a specific purpose and that would normally be disposed of as solid waste, AS DEFINED IN 75-10-203, by a consumer, processor, or manufacturer.

(2) "Recycled material" means a substance that is produced from at least 90% reclaimed material.

NEW SECTION. Section 2. Amount and duration of credit -- how claimed. (1) An individual, corporation, partnership, or small business corporation, as defined in 15-31-201, may

receive a credit against taxes imposed by Title 15, chapter 30 or 31, for investments in depreciable property to collect, transport, or process reclaimed RECLAIMABLE material or to manufacture a product from reclaimed material, if the taxpayer qualifies under [section 3].

(2) Subject to [section 3(2)], a taxpayer qualifying for a credit under [section 3] is entitled to claim a credit in an amount equal to 5% 25% of the cost of the property purchased to collect, transport, or process reclaimed RECLAIMABLE material or to manufacture a product from reclaimed material for ONLY IN the year in which the property was purchased ~~and-for-a-period-of-10-consecutive~~ years. If qualifying property was purchased prior to January 1, ~~1990~~ 1992, but on or after January 1, 1986, a taxpayer is entitled to a credit for tax year ~~1990~~ 1992, ~~but-the-10-year~~ period-is-considered-to-have-begun-in-the-year-in-which--the qualifying-property-was-purchased.

NEW SECTION. Section 3. Credit for investment in property used to collect, transport, or process reclaimed RECLAIMABLE material or to manufacture a product from reclaimed material. (1) The following requirements must be met to be entitled to a tax credit for investment in property to collect, transport, or process reclaimed RECLAIMABLE material or to manufacture a product from reclaimed material:

1 (a) The investment must be for depreciable property
2 used solely PRIMARILY to collect, transport, or process
3 reclaimed RECLAIMABLE material or to manufacture a product
4 from reclaimed material.

5 (b) (i) The taxpayer claiming a credit must be a person
6 who, as an owner, including a contract purchaser or lessee,
7 or who pursuant to an agreement owns, leases, or has a
8 beneficial interest in a business that collects, transports,
9 or processes reclaimed RECLAIMABLE material or that
10 manufactures a product from reclaimed material. For the
11 purposes of this section, a business qualifies as a business
12 that collects reclaimed RECLAIMABLE material if it gathers
13 reclaimable material for later sale, OR processing, ~~or~~
14 ~~disposal~~ for another business that has as its primary
15 business function the collection, transportation, or
16 processing of reclaimed RECLAIMABLE material or the
17 manufacture of a product from reclaimed material. The
18 collection of reclaimed RECLAIMABLE material may be a minor
19 or nonprofit part of a business otherwise engaged in a
20 retail trade or other business activity.

21 (ii) The taxpayer may but need not operate or conduct a
22 business that collects, transports, or processes reclaimed
23 RECLAIMABLE material or manufactures a product from
24 reclaimed material. If more than one person has an interest
25 in a business with qualifying property, they may allocate

1 all or any part of the investment cost among themselves and
2 their successors or assigns.

3 (c) The business must be owned or leased during the tax
4 year by the taxpayer claiming the credit, except as
5 otherwise provided in subsection (1)(b), and must have been
6 collecting, transporting, or processing reclaimed
7 RECLAIMABLE material or manufacturing a product from
8 reclaimed material during the tax year for which the credit
9 is claimed.

10 (d) The reclaimed material collected, transported,
11 processed, or used to manufacture a product may not be an
12 industrial waste generated by the person claiming the tax
13 credit.

14 (2) A credit under this section may be claimed by a
15 taxpayer for a business only if the qualifying property was
16 purchased on or after January 1, 1986, but before July
17 JANUARY 1, 1996.

18 (3) The credit provided by this section is not in lieu
19 of any depreciation or amortization deduction for the
20 investment or other tax incentive to which the taxpayer
21 otherwise may be entitled under Title 15.

22 ~~(4) Upon sale, exchange, or other disposition of~~
23 ~~qualifying property for which the transferor was receiving a~~
24 ~~tax credit, the tax credit available to the transferee is~~
25 ~~limited to the amount and duration of credit that could have~~

1 ~~been-claimed-by-the-original-purchaser-had-the-property--not~~
2 ~~been-transferred-~~

3 ~~(5)(4)~~ A tax credit otherwise allowable under this
4 section that is not used by the taxpayer in a-particular THE
5 TAXABLE year may not be carried forward to offset a
6 taxpayer's tax liability for any succeeding tax year.

7 ~~(6)(5)~~ The taxpayer's adjusted basis for determining
8 gain or loss may not be further decreased by any tax credits
9 allowed under this section.

10 ~~(7)(6)~~ If the taxpayer is a shareholder of an electing
11 small business corporation, the credit must be computed
12 using the shareholder's pro rata share of the corporation's
13 cost of investing in equipment necessary to collect,
14 transport, or process reclaimed RECLAIMABLE material or to
15 manufacture a product from reclaimed material. In all other
16 respects, the allowance and effect of the tax credit apply
17 to the corporation as otherwise provided by law.

18 NEW SECTION. SECTION 4. LIMITATION OF CREDIT. NOT
19 WITHSTANDING THE PROVISIONS OF [SECTIONS 2 AND 3], A TAX
20 CREDIT MAY NOT BE CLAIMED FOR AN INVESTMENT IN PROPERTY USED
21 TO PRODUCE ENERGY FROM RECLAIMED MATERIAL.

22 NEW SECTION. Section 5. Deduction for purchase of
23 recycled material. In addition to all other deductions from
24 adjusted gross individual income allowed in computing
25 taxable income under Title 15, chapter 30, or from gross

1 corporate income allowed in computing net income under Title
2 15, chapter 31, part 1, a taxpayer may deduct an additional
3 amount equal to 5% of the taxpayer's expenditures for the
4 purchase of recycled material that was otherwise deductible
5 by the taxpayer as business-related expense in Montana.

6 NEW SECTION. Section 6. Department to make rules. The
7 department of revenue shall prescribe rules necessary to
8 carry out the purposes of [sections 1 through 5 6].

9 NEW SECTION. SECTION 7. REPORTS BY DEPARTMENT OF
10 REVENUE. THE DEPARTMENT OF REVENUE SHALL REPORT TO THE 53RD
11 LEGISLATURE AND THE 54TH LEGISLATURE ON THE AMOUNTS OF THE
12 CREDIT CLAIMED UNDER [SECTIONS 2 AND 3], THE NUMBER AND
13 TYPES OF BUSINESSES CLAIMING THE CREDIT, AND THE GENERAL
14 EFFECTIVENESS OF THE CREDIT.

15 NEW SECTION. Section 8. Effective date --
16 applicability -- rulemaking. (1) Except for the purposes of
17 subsection (2), [this act] is effective December 31, 1991,
18 and applies to tax years beginning after December 31, 1991.

19 (2) For the purposes of promulgating administrative
20 rules to implement [sections 1 through 4 5], [this act] is
21 effective on passage and approval.

22 NEW SECTION. SECTION 9. TERMINATION. [THIS ACT]
23 TERMINATES DECEMBER 31, 1995.

-End-

SENATE BILL NO. 111

INTRODUCED BY HALLIGAN, RANEY, SVRCEK,
WANZENRIED, SCHYE, DOLEZAL

A BILL FOR AN ACT ENTITLED: "AN ACT ENCOURAGING BUSINESS INVOLVEMENT IN THE RECLAMATION AND RECYCLING OF MATERIALS; PROVIDING TAX CREDITS FOR INVESTMENTS IN DEPRECIABLE PROPERTY TO COLLECT, TRANSPORT, OR PROCESS RECLAIMED RECLAIMABLE MATERIAL OR TO MANUFACTURE A PRODUCT FROM RECLAIMED MATERIAL; PROVIDING A LIMITATION TO THE TAX CREDIT; PROVIDING AN ADDITIONAL 5 PERCENT TAX DEDUCTION FOR BUSINESS-RELATED USE OF RECYCLED MATERIALS; AND PROVIDING EFFECTIVE DATES, AND AN APPLICABILITY DATE, AND A TERMINATION DATE."

STATEMENT OF INTENT

A statement of intent is necessary for this bill because [section 5] grants rulemaking authority to the department of revenue. This bill allows rulemaking to proceed prior to the effective date of the act to allow the department ample time prior to the time the bill goes into effect to hold hearings and elicit the views of taxpayers, the public, and groups interested in the reclamation and recycling of materials.

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The scope of the business activity to qualify for a tax credit should be broad. Retail grocery stores and other businesses should be encouraged to collect reclaimed RECLAIMABLE material by receiving a tax credit for equipment they purchase to collect the material, even if they do not directly receive a business-related profit from the equipment or collection operation. Recyclers are encouraged to purchase collection, transportation, and processing equipment, and manufacturers are encouraged to purchase

THIRD READING

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3 for equipment--the qualifying equipment should be used
4 solely for the purposes of this bill. The rules should be
5 flexible in determining the specifics of what are to be
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7 materials. The in-state advantages to building industry
8 based upon reclamation and recycling may have local and
9 interstate benefits that far outweigh the cost of a tax
10 credit and additional deduction.

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15 context, the following definitions apply:

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20 consumer, processor, or manufacturer.

21 (2) "Recycled material" means a substance that is
22 produced from at least 90% reclaimed material.

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24 -- how claimed. (1) An individual, corporation, partnership,
25 or small business corporation, as defined in 15-31-201, may

1 receive a credit against taxes imposed by Title 15, chapter
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all or any part of the investment cost among themselves and their successors or assigns.

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(2) A credit under this section may be claimed by a taxpayer for a business only if the qualifying property was purchased on or after January 1, 1986, but before July JANUARY 1, 1996.

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11 small business corporation, the credit must be computed
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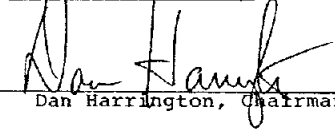
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HOUSE STANDING COMMITTEE REPORT

April 8, 1991

Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that Senate Bill 111 (third reading copy -- blue) be concurred in as amended.

Signed: 
Dan Harrington, Chairman

Carried by: Rep. McCaffree

And, that such amendments read:

1. Title, line 8.
Strike: ", TRANSPORT,"
2. Page 2, lines 1 and 2.
Strike: ", transportation,"
3. Page 2, line 11.
Strike: ", transport the material,"
Following: "process"
Strike: "it"
Insert: "the material"
4. Page 2, line 24.
Strike: ", transportation,"
5. Page 3, line 4.
Strike: "solely"
Insert: "primarily"
6. Page 3.
Following: line 15
Insert: "(1) "Collect" means the collection and delivery of reclaimable materials to a recycling or reclaimable materials processing facility."
Renumber: subsequent subsections
7. Page 4, line 3.
Strike: ", transport,"
8. Page 4, line 9.
Strike: ", transport,"

9. Page 4, line 14.
Strike: "1986"
Insert: "1990"

10. Page 4, line 19.
Strike: ", transport,"

11. Page 4, line 23.
Strike: ", transport,"

12. Page 5, line 2.
Strike: ", transport,"

13. Page 5, line 8.
Strike: ", transports,"

14. Page 5, line 15.
Strike: ", transportation,"

15. Page 5, line 22.
Strike: ", transports,"

16. Page 6, line 6.
Strike: ", transporting,"

17. Page 6, line 16.
Strike: "1986"
Insert: "1990"

18. Page 7, lines 13 and 14.
Strike: ", transport,"

April 8, 1991
Page 2 of 2

SENATE BILL NO. 111

INTRODUCED BY HALLIGAN, RANEY, SVRCEK,

WANZENRIED, SCHYE, DOLEZAL

A BILL FOR AN ACT ENTITLED: "AN ACT ENCOURAGING BUSINESS INVOLVEMENT IN THE RECLAMATION AND RECYCLING OF MATERIALS; PROVIDING TAX CREDITS FOR INVESTMENTS IN DEPRECIABLE PROPERTY TO COLLECT,--TRANSPORT, OR PROCESS RECLAIMED RECLAIMABLE MATERIAL OR TO MANUFACTURE A PRODUCT FROM RECLAIMED MATERIAL; PROVIDING A LIMITATION TO THE TAX CREDIT; PROVIDING AN ADDITIONAL 5 PERCENT TAX DEDUCTION FOR BUSINESS-RELATED USE OF RECYCLED MATERIALS; AND PROVIDING EFFECTIVE DATES, AND AN APPLICABILITY DATE, AND A TERMINATION DATE."

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(4) All businesses are offered an additional business-related tax deduction to use recycled products in the course of their business.

The scope of the business activity to qualify for a tax credit should be broad. Retail grocery stores and other businesses should be encouraged to collect reclaimed RECLAIMABLE material by receiving a tax credit for equipment they purchase to collect the material, even if they do not directly receive a business-related profit from the equipment or collection operation. Recyclers are encouraged to purchase collection,--transportation, and processing

1 equipment, and manufacturers are encouraged to purchase
2 equipment to make products from reclaimed material.

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4 for equipment--the qualifying equipment should be used
5 ~~solely~~ PRIMARILY for the purposes of this bill. The rules
6 should be flexible in determining the specifics of what are
7 to be defined as reclaimed RECLAIMABLE materials and
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9 industry based upon reclamation and recycling may have local
10 and interstate benefits that far outweigh the cost of a tax
11 credit and additional deduction.

12

13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 NEW SECTION. Section 1. Definitions. For the purposes
15 of [sections 1 through 5], unless otherwise required by the
16 context, the following definitions apply:

17 {1} "COLLECT" MEANS THE COLLECTION AND DELIVERY OF
18 RECLAIMABLE MATERIALS TO A RECYCLING OR RECLAIMABLE
19 MATERIALS PROCESSING FACILITY.

20 {1}{2} "Reclaimed RECLAIMABLE material" means material
21 that has useful physical or chemical properties after
22 serving a specific purpose and that would normally be
23 disposed of as solid waste, AS DEFINED IN 75-10-203, by a
24 consumer, processor, or manufacturer.

25 {2}{3} "Recycled material" means a substance that is

1 produced from at least 90% reclaimed material.

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10 (2) Subject to [section 3(2)], a taxpayer qualifying
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12 in an amount equal to 5% 25% of the cost of the property
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16 property was purchased and-for-a-period-of-10-consecutive
17 years. If qualifying property was purchased prior to January
18 1, 1990 1992, but on or after January 1, 1986 1990, a
19 taxpayer is entitled to a credit for tax year 1990 1992,--but
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~~{5}{4}~~ A tax credit otherwise allowable under this section that is not used by the taxpayer in a-particular THE TAXABLE year may not be carried forward to offset a taxpayer's tax liability for any succeeding tax year.

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SB 0111/03

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2 TERMINATES DECEMBER 31, 1995.

-End-

MINUTES

MONTANA SENATE 52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Senator Mike Halligan, on January 30, 1991,
at 8:00 a.m.

ROLL CALL

Members Present:

Mike Halligan, Chairman (D)
Dorothy Eck, Vice Chairman (D)
Steve Doherty (D)
Delwyn Gage (R)
John Harp (R)
Francis Koehnke (D)
Gene Thayer (R)
Thomas Towe (D)
Van Valkenburg (D)
Bill Yellowtail (D)

Members Excused:

Robert Brown (R)

Staff Present: Jeff Martin (Legislative Council).

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Announcements/Discussion: None

HEARING ON SENATE BILL 159

Presentation and Opening Statement by Sponsor:

Senator Manning, District 18, said the bill exempts golf carts from the fee in lieu of tax for off-highway vehicles by providing that a golf cart is not an off-highway vehicle.

Proponents' Testimony:

Cort Harrington, Montana County Treasurers, said the bill was introduced at the request of the Treasurers' Association. The definition applies to any recreational vehicle used on public

lands. He pointed out public golf courses are on public lands and golf carts used on them are subject to the fee in lieu of tax while carts used on private golf courses are not. The bill is introduced to make the law equitable in its application to golf carts used on both courses.

Dick Michilotti, Cascade County Treasurer, expressed support for the bill. He pointed out the golf carts available for rent on the public courses must be licensed which is a large expense for the person running the club. At the same time the private clubs do not have to license their carts. He urged the Committee to pass the bill

Opponents' Testimony:

Ed Feist, Montana Trail Vehicle Riders, said the bill was originally intended to be a vehicle for obtaining legal title to the golf cart and that provision should be retained.

Questions From Committee Members:

Senator Van Valkenburg asked why golf carts were taxed in the first place.

Mr. Michilotti said the Justice Department deemed them off-road vehicles.

Senator Towe asked about the title problem.

Mr. Michilotti said there is no problem as title can be obtained without licensing.

Closing by Sponsor:

Senator Manning Closed.

HEARING ON SENATE BILL 128

Presentation and Opening Statement by Sponsor:

Senator Halligan, District 29, sponsor, said the 1985 legislature recognized the existence of a problem in resort communities when the large influx of people created demands on services that the tax base could not adequately support. Legislation was passed giving incorporated areas the flexibility to expand their tax base by adopting a resort luxury tax only in communities where the majority of the economic income is derived from people who come from outside the incorporated area. Senator Halligan said the legislation is working very well in West Yellowstone.

SB 128 is exactly the same legislation applied to an unincorporated area. The area would define its boundaries and then be able to work through the County Commissioners to establish the 3% resort luxury tax for the defined area.

The unincorporated area would have to be designated by the Department of Commerce as a resort area prior to the County Commissioners establishing the resort area. Red Lodge, West Yellowstone, and Virginia City are the only three designated resort communities in Montana. Senator Halligan noted page 4, line 5, adds ski resorts to the list of establishments subject to the tax. He said that subsection will be amended to "destination ski resort" in order to limit the designation to an area with sufficient voters to support the tax election.

Proponents' Testimony:

Mona Jamison, representing the Big Sky Resort Association, reviewed the key aspects of the bill:

1. The bill is patterned after the 1985 legislation.
2. It applies only to unincorporated areas with a population of under 2500 people.
3. The Department of Commerce determines the designation as a resort area using the export based model of economics which is a "state of the art" determination of the tourist industry.
4. Unincorporated areas have less ability to levy a tax to raise the money needed to support the infrastructure of the area.
5. A petition containing a description of the resort area, rate, duration, effective date, and purpose of the tax, and signed by at least 15% of the electors of the designated area is submitted to the County Commissioners.
6. The tax is imposed only on luxury goods and the destination ski resorts are added into that section of the bill.
7. The proposed uses of the resort tax must be stated in the resolution and approved by the electors (see Exhibit #1).

Non-resident travelers to Montana in 1988 spent \$658 million that resulted in a \$1.4 billion total economic impact to the state. These dollars were spent on luxury items: 28% on retail sales, 27% food service, and 18% lodging. State advertising is working. The Department of Commerce is conducting an aggressive advertising campaign for both summer and winter seasons. She noted three different advertisements for Montana and various resorts in Montana in the November, 1990, Snow Country magazine.

The small unincorporated areas surrounding destination ski resorts do not have the ability to raise the revenue needed to support services for their local areas when they are impacted by the large number of consumers. It is important to those areas that the tourists like the area and have the services available that they need and want for their comfort during their visits. If they are comfortable in that location, they will return.

Pete Lineberger, West Yellowstone Town Attorney and a representative of the Big Sky Owners Association and a resident and lawyer in Bozeman, said his experience with the resort community tax in West Yellowstone is that it has been an unmitigated success. The tax is popular with the business community and the townspeople. There are now sidewalks everywhere, storm sewers, and new streets throughout the town. The ripple effect has resulted in a new central water system where there was no central water previously. He noted over one million people come through West Yellowstone a year. The vast majority of these people also stop at Big Sky. Big Sky could benefit greatly from the tax if it is implemented. It is an unincorporated area and suffers even more from lack of services that an incorporated area would under the same impact from the tourist trade. He said the improvements to the infrastructure would mean more people would come to Big Sky, they would stay longer because they are more comfortable there.

Bob Donovan, resident and owner of the Country Store at Big Sky, presented his testimony in support of the bill to the Committee (Exhibit #2).

Taylor Middleton, Director of Marketing, Big Sky, presented his testimony in support of the bill with a large chart the rough draft of which is attached to these minutes as Exhibit #3.

Wayne Hill, Chairman of RID 305, the local sewer district at Big Sky, said they are currently planning an expansion of the sewer system in order to take care of the increased number of tourists visiting Big Sky. They are also attempting to buy the privately owned water system currently in place so that it can be upgraded to meet the current demands. Montana fish and game and water quality personnel keep tight watch on the effluent at Big Sky because of the blue ribbon trout stream just two miles away. The water system is completely self-contained - no water escapes into the Gallatin River from Big Sky. However, the system is in dire need of expansion because of the impact of the large growth in tourism.

Richard A. Barton, Chairman of the Gallatin Canyon Rural Fire District, spoke to the Committee concerning public safety (Exhibit #4).

Lou Spain, President, Past President of the Bozeman Chamber of Commerce and Past President of Big Sky Owners Association, expressed the support of both groups for the bill. He said the resort area is of great economic value to the state and Bozeman as well. The airport boardings at Bozeman are "huge" and a bus service is running to and from Big Sky several times daily.

Douglas Bing, a 17 year resident of Big Sky and owner of a business in the service and retail industry, and President of the Big Sky Homeowners Association, said their 1300 members provide the entire base of necessary services for the resort. He said the resort will spread the cost of the services across a much broader base. The recreational business is extremely competitive and the community must constantly be upgrading the services and amenities in the area. A well-maintained and comprehensive infrastructure is critical to maintaining the market edge.

Bill Murdock, Administrator, Big Sky Owners Association, presented his testimony in support of the bill. His testimony was based on a large chart on current infrastructure needs which is represented in the rough draft (Exhibit #5).

Gene Phillips, Winter Sports, Inc. of Kalispell, owner of Big Mountain Ski Area, said he agreed with the previous testimony and urged the Committee to give the bill favorable consideration.

Mike Scholt, Buck's T-4 Lodge, Marketing Chairman for Yellowstone County, and Past President of Big Sky Owners Association, presented his testimony in support of the bill (Exhibit #6)

Bill Schaap, Lone Mountain Ranch Partner and Manager, said 94% of the people who stay at the ranch are from out of state and spend an average of \$154 per person per day while at the ranch. He said tourism is big business in Montana and it is important to be able to compete. He said tourists expect to pay the tax and are very surprised that there is no tax at Big Sky. He estimated the tax would generate at least \$75,000 annually in his business alone that would go to providing critical services to the community. He urged the Committee to support the bill.

Gordon Morris, Montana Association of Counties, said the bill will create islands of prosperity across Montana. The Big Mountain area and Seeley Lake could both be likely resort area designees. He said passage of the bill would alleviate a great many of the infrastructure problems so prevalent now.

Laurie Shadoan, Bozeman Chamber of Commerce, presented her testimony in support of the bill (Exhibit #7).

James Tutweiler, Montana Chamber of Commerce, said the bill makes good economic sense and is desperately needed by many communities. It would have a direct positive impact on the largest industry in the state. He said he supports the testimony of the previous supporters of the bill and hoped the Committee would also support the bill.

Opponents' Testimony:

Mark Staples, Montana Tavern Association, said he had some concerns about the bill which Mona Jamison had very capably answered just prior to the hearing. He said he would like to have "destination" well defined in the bill.

Questions From Committee Members:

Senator Towe said there are two separate counties in the Big Sky area. He asked what the procedure would be for petitioning the County Commissioners in that case.

Mr. Lineberger replied he had carefully researched this and it was his opinion that two separate petitions would have to be prepared and presented to the Commissioners of both counties and voted on by the residents of both communities.

Mr. Barton said there is an inter-agency agreement between Gallatin and Madison Counties regarding the fire-district at present. Each county collects the taxes, they are remitted to Gallatin County and then are paid to the district. He anticipated the boundaries would be approximately the same as the fire district and the procedures would be very similar.

Senator Thayer asked Mr. Middleton if the tax on goods and services is in addition to the bed tax in West Yellowstone.

Mr. Middleton said the it is over and above the bed tax. There has been no discernable affect on the ability to attract tourists to the West Yellowstone area because of the additional luxury tax.

Senator Thayer said he felt that even though this is a resort tax, it appears to be a sales tax.

Senator Halligan said yes, it is.

Senator Doherty expressed concern that a seasonal tax might raise questions of due process and equal protection.

Mr. Lineberger said West Yellowstone has a twelve month tax.

Senator Doherty referred to the definition of a destination ski resort on page 4 and wondered if "destination recreational facility" should also be defined.

Mona Jamison destination and recreational facility are "words of art" in the ski industry and under rules of construction if something is a word of art and has a common meaning it need not be defined.

Senator Doherty asked if one of the uses of the tax would be to develop affordable housing \low income housing at Big Sky.

Mr. Murdock replied that employee housing is deplorable in the Big Sky area and that a minimum of 200 units of low income housing are needed. He felt that the proceeds of the tax could be used to develop that housing.

Senator Towe expressed a concern about gerrymandering as there is nothing to define the manner in which the boundaries could be drawn for the unincorporated area.

Mona Jamison said the initiators of the petition would have to frame it in such a way that it would be passed by the voters. The focus would be to encompass the tourist facilities. She noted West Yellowstone voted to adopt the tax, Red Lodge, on the other had, voted it down twice. The very fact that the people can vote on the district is the protection.

Senator Towe said the definition of luxury items should be tightened somewhat. He said it was fairly open in the original legislation and now West Yellowstone taxes everything except unprepared food, medicine and medical supplies.

Mona Jamison said the standard is "luxury item". This would mean all non-essential products.

Senator Yellowtail said if all the needs for fire protection, water, roads, police, and low income housing exist, why doesn't the area just incorporate.

Mr. Murdock said the density requirement for incorporation is 300 per square mile which many of the resort areas cannot meet. The option is to give unincorporated areas the ability to impose the resort luxury tax.

Mr. Lineberger said there is also the problem of registered electors versus owners of land. In the petition for municipalities there are freeholders. In the petitions for taxing districts there are electors. They are two different things, and with so many absentee owners in the Big Sky community you could end up with non-resident owners being the majority of the electors if you wanted to establish a municipality.

Senator Eck asked if the boundaries of the water and fire district are co-terminus with precinct lines.

Mr. Hill said they are different. The fire district is much larger than the water district. The precinct boundaries are, in turn, much larger than the fire district.

Closing by Sponsor:

Senator Halligan closed saying the demands on services are so great and there is not a large enough tax base to meet the need for those services. He said the tax is defined for very specific areas, specifically unincorporated areas below 2500 residents with a significant tourist impact. He noted the process provides for voter notification and hearings. He said there is no basis for the "domino theory" in relation to the spread of a sales tax. There is a serious strain on the infrastructure because of the impact of tourism in the relatively small areas affected by the proposed bill. He said this is a matter of equity for those people who support the resort areas with their businesses and services.

Senators Gage and Towe asked if some time could be reserved at a later date for more questions.

Vice Chairman Eck said time would be made available for that purpose.

HEARING ON SENATE BILL 111

Presentation and Opening Statement by Sponsor:

Senator Halligan, District 29, sponsor, said the bill addresses the concern across Montana with recycling. The bill endeavors to incorporate the best from other states involved in recycling and also to encourage private sector involvement. He directed the Committee's attention to page 2, lines 3-10, in which retail businesses, recyclers, and manufacturers are encouraged to purchase equipment to collect reclaimed material and manufacture products from such material. He noted the definitions on page 3 and the tax incentives on page 4. The incentives are equal to 5% of the cost of the property purchased to collect, transport or process. The credit can be taken for the year in which the property was purchased and for 3 to ten consecutive years. This can end up being a 50% credit for the person investing in a major piece of recycling equipment such as a truck. After conferring with the Department of Revenue, he felt it may be hard to deal administratively with the incremental credit. As a solution, he said it would be possible to offer a one time, up front, 25% credit. Senator Halligan said this is a major and comprehensive incentive bill which deals boldly with the recycling issue in this state. Montana is one of the few states left which has virtually no recycling legislation.

Proponents' Testimony:

James Tutweiler, Public Affairs Manager, Montana Chamber of Commerce, said the Chamber supports the bill. He noted there are several positive features in the bill. It promotes conservation and cuts the waste stream in the state. Businesses are encouraged to get involved in conservation and recycling and as a result there is the potential for more business development. He noted the national trend is toward mandating businesses to specific tasks. SB 111 offers incentives, which are motivational and work much better than mandates. He pledged the support of the Chamber to the bill and offered promotional assistance in its implementation.

Janet Ellis, Montana Audubon Legislative Fund, said the incentive approach is a good way to encourage recycling. She pointed out several technical points that need to be addressed. On page 3, the definition of reclaimed material, lines 14 - 15, addresses solid waste which she felt needed to be defined and clearly defined as municipal waste rather than hazardous waste as cited in 75-10-103. She further noted page 4, lines 21 - 22, contain a possible tax incentive for hazardous waste facilities as there could be a tax incentive for manufacturers of a product from reclaimed materials. Hazardous waste incinerators can produce a product known as energy, therefore, the incentive could come into play. She also felt there needed to be a consistency in the definitions of industrial and hazardous waste on page 6, line 3. Ms. Ellis felt the vagueness of the language on page 5, line 6, needed to be clarified.

Chris Kaufman, Environmental Information Center, said the Center supports recycling and this bill makes it much easier to provide and support recycling in the state. The Center did a two year study on recycling and they share some of the same concerns that Ms. Ellis expressed. She said a break should not be given to solid waste incinerators and the definitions in 75-10-203 should be used rather than those in 75-10-103 regarding hazardous waste and solid waste.

John Fitzpatrick, Pegasus Gold, said Pegasus is not involved in recycling. He said mine waste is a recycling issue but would probably have to be dealt with in a separate bill. He said the incentives in the bill are good as mandates are not generally successful. He pointed out regulation has a high administrative cost, however, it does work well if there are a small number of entities that must be regulated. He felt the bill was a conservative approach to the recycling problem and one which deserved careful consideration. He felt the sunset provision gives the bill a reasonable time to operate without continuing the incentives and breaks indefinitely.

Jerry Noble, Jerry Noble Tire and the Montana Tire Dealers, expressed support for the bill. He said it would encourage the retreaders in the state to recycle old tire casings.

Dan Lockrem, U. S. West, said his company has recycled in metals for quite some time. In more concentrated areas the company recycles a great deal of paper. The less concentrated areas need incentives to support the economical recycling of materials. He felt the bill would be very helpful in dealing with the landfill problems now beginning to surface across the state.

Opponents' Testimony:

There were no opponents.

Questions From Committee Members:

Senator Koehnke asked if styrofoam products can be recycled.

Mr. Lockrem said he is not sure, but his company discourages their use as many other segments of the population are now doing.

Senator Towe wondered if the both the collector and the professional who receives the recycled material would be eligible for the credit.

Senator Halligan said he felt both would be eligible.

Senator Gage said Section 4 addresses a 5% depreciation allowance on a business related expense. He asked if this would be an additional depreciation allowance if recycled materials were used.

Senator Halligan if the business is purchasing reclaimed material that meets the definition, it would be eligible.

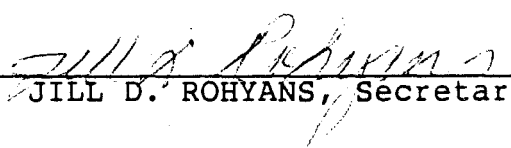
Closing by Sponsor:

Senator Halligan closed and thanked the Montana Chamber of Commerce for their pledge of support. He said recycling is the growth industry of the 90's. He said the industry will generate jobs and high level jobs such as engineering. He noted there is a danger in offering too many incentives for too long, hence, the sunset provision. He said Montana needs to look long range and this is a good vehicle for long range planning and development of Montana industry.

ADJOURNMENT

Adjournment At: 10:00 a.m.



SENATOR MIKE HALLIGAN, Chairman

JILL D. ROHYANS, Secretary

MH/jdr

DATE

1/30/91

COMMITTEE ON

Taxation

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppose
GEORGE OCHENSKI	GREAT DIVIDE SKIING CO.	SB128	AMEND	
Chris Kaufman	MEIC	SB111	X	
Janet Ellis	MT Audubon	SB111	AMEND	
ED FEIST	MT TRAIL VEHICLE RIVERS	SB159		✓
GENE PHILLIPS	BIG MOUNTAIN SKI AREA	SB128	X	
Brian McNiel	MEIC	SB111	X	
Bill Mueck	Big Sky Owners Assoc	SB128	X	
Lynne Hill	Big Sky	SB128	X	
Douglas K. Brung	Big Sky	SB128	X	
John Quinn	B. Sky	SB128	X	
TAYLOR MIDDLETON	BIG SKY	SB128	X	
Richard A. Barton	Gallatin Canyon Rural Fire Dist	"	X	
Pete Lindeberger	Big Sky Owners Assoc	SB128	X	
Bob Schaefer	Loon Mtn Ranch	SB128	X	
Lore Spain	Big Sky Owners Assoc	SB128	X	
MIKE SCHOLTZ	BUCK'S T-Y Lodge	SB128	X	
Samantha Sanchez	MAPP			
Wesley Adams	DO R			
Gordon Morris	MACO	SB128	✓	
MONA JAMESON	BSOA	SB128	✓	
John Fitzpatrick	Pogonius Gold Corp	SB111	✓	
Sen Richard E. Manning	Senate Dist 18	SB159	✓	
Paul Schuler	ERC	SB111		
Laurie Shotton	Bozeman Chamber	SB128	✓	
DAN WALKER	US WEST	SB111	✓	
JERRY NOBLE	Jerry Noble tires	SB111		

(Please leave prepared statement with Secretary)

1-30-41

TAKATION

VISITORS' REGISTER

[illegible]

(Please leave prepared statement with Secretary)

ROLL CALL

SENATE TAXATION COMMITTEE

DATE 1/31/91

52nd LEGISLATIVE SESSION

NAME	PRESENT	ABSENT	EXCUSED
SEN. HALLIGAN	X		
SEN. ECK	X		
SEN. BROWN			X
SEN. DOHERTY	X		
SEN. GAGE	X		
SEN. HARP	✓		
SEN. KOEHNKE	✓		
SEN. THAYER	X		
SEN. TOWE	✓		
SEN. VAN VALKENBURG	X		
SEN. YELLOWTAIL	X		

Each day attach to minutes.

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SENATE JOURNAL
EXHIBIT NO. 1
DATE 7/30/91
BILL NO. SB 128

PLEASE SUPPORT SB 128

Resort Area Tax In "Unincorporated" Areas

Background

In 1985, the legislature passed HB 826. This law allows "incorporated" communities with populations of less than 2,500, where tourism is the community's most important basic industry, to impose a resort tax on luxury goods and services not to exceed 3 percent of their retail value. West Yellowstone has imposed and effectively used this tax.

HB 826 did not provide "unincorporated" areas the same opportunity. SB 128 fills this gap. SB 128 allows "unincorporated" areas with populations of less than 2,500, where tourism is the area's most important basic industry, to impose the same type of resort tax.

The Department of Commerce uses the export base model of economic growth when it determines whether or not an area's basic industry is tourism.

Electors in the resort area must approve the tax before it can be imposed.

Need for SB 128

An active tourism industry requires many services for the tourists it serves. The "industry," however, has no method by which it can raise revenue to assure that the needed services and facilities remain adequate.

A resort tax allows for the taxing of luxury goods and services utilized by visitors to the resort area in order to help defray the costs of providing needed facilities and services to these tourists.

Taxation of luxury goods and services is necessary in "destination resorts" like Big Sky, which must offer quality services in order to effectively compete with other national "destination resorts".

How SB 128 Works

The establishment of a resort area for the purpose of imposing a resort tax may be initiated by a written petition to the Board of City Commissioners of the county where the area is located.

The petition must:

1. Contain a description of the proposed resort area.
2. Be signed by at least 15 percent of the electors residing in the proposed area.
3. Must include the rate, duration, effective date, and purpose of the tax.

A majority of the electors in the resort area must approve the resort tax before it can be imposed.

The resort tax is a tax on the retail value of luxury goods and services sold in the resort area by:

1. Ski resorts and other recreational facilities.
2. Restaurants and other food service establishments.
3. Public establishments that serve alcoholic beverages by the drink.
4. Lodging facilities.

Use of Resort Area Tax

The proposed "uses" of the resort tax must be stated in the resolution approved by the electors and may include:

1. Law enforcement
2. Ambulance
3. Fire protection
4. Road maintenance
5. Local transit system
6. Post office
7. Water supply
8. Sewage disposal

*Public Services
sidewalk
parks*

PLEASE SUPPORT SB 128.

THANK YOU.

Madam Chairman
Committee Members.

Good Morning:

Town of Big Sky
SENATE TAXATION 1988
EXHIBIT NO. 2
DATE 1/30/91
BILL NO. SB 128

I am Bob Donovan, a resident of Big Sky, MT. My wife and I own the Country Store. I support the extension of the resort tax to unincorporated communities as defined in the proposed bill ^{Senate Bill} (128).

The Big Sky Country Store sells ~~groceries, wine and beer~~, and gifts. We also have a deli which serves food. The proposed tax would be collected on approximately 50% of our gross sales.

The conventional wisdom would be that we would oppose any proposal which would (1) increase retail prices thus affecting our ~~competitiveness~~ competitiveness (2) increase our costs by administering the collection of the tax (3) and be an additional personal expense to the extent we use products and services covered by the tax (ie meals in our restaurants which we ~~patronize~~ extensively.)

On the contrary, we support this proposal because we feel that our economic interests are directly related to the quality of public services available in our community. The revenues generated will assure that when a ^{tourist} visitor comes to Big Sky the public services offered will be consistent with the high standards they have every right to expect.

Interestingly our experience with customers is that they are incredulous that they are not paying some fee for the public services they receive.

We employ 6 locals, all of whom want to live in Big Sky just as much as we do. Contrary to the public perception the vast majority of our resident population work so that they may continue to live and raise their families in this very special community. But it becomes increasingly difficult because of the absence of affordable housing. One of the purposes that I believe the generated revenues could be used advantageously is in supporting an affordable housing program.

destination resort.

SENATE TAXATION

EXHIBIT NO. 2

This is a rare opportunity to enact tax legislation in which there are only 1/30/4
Montana winners. The visitor to our community wins because they have a quality SB/28
experience which encourages them to come back and advise others to visit. The
resident of the community wins because the quality of life is enhanced and we
prosper economically. Gallatin County and the State win by increased tax
revenues resulting from the increased tax base.

THANK YOU

Big Sky Proposed Taxable Items and Project Revenues* (Annual) with Resort Tax

EXHIBIT NO. 3
DATE 1/30/91
BILL NO. 58/38

Retail Sales + Services	<u>sales</u>	revenues w/ <u>3% tax</u>
: ski gear, clothing, souvenirs non-essentials	\$ 4,000,000	\$ 120,000
: restaurant meals, beverages	4,000,000	120,000
: rooms lodging, cab rentals	4,500,000	90,000
: ski lift tickets & passes	5,000,000 4.5,000,000	180,000
: retail services - ski lessons, golf, fishing guides, rafting, etc	3,000,000	90,000
horseback rides	<u>20,000,000</u>	<u>\$ 600,000</u>

95% of the above sales \$

come from Tourists

*source Big Sky Resort Association Service

Before the Montana Legislative Committee
considering a Resort Tax for Unincorporated Areas

SENATE TAXATION
EXHIBIT NO. 4
DATE 1/30/91
BILL NO. 56128

STATEMENT OF RICHARD A. BARTON

I am Richard A. Barton.* I am Chairman of the Gallatin Canyon Rural Fire District. My subject is public safety.

A RESORT TAX WOULD HELP PUBLIC SAFETY

As explained in detail below, proceeds of a resort tax could be used to fund:

1. Better police protection.
2. Constructing and equipping Fire Station No. 2.
3. Fire prevention programs centered on inspections.
4. Fire fighting training.
5. Reliable and extended water supply for fire protection.
6. Improvement of medical and emergency response capability.

DESCRIPTION OF DISTRICT

Big Sky and the Fire District are in Madison and Gallatin counties. Mountain Village in Madison County is a major ski area. It accounts for almost 30% of Madison County real estate taxes and about 40% of Fire District taxes.

Meadow Village is more than 6 miles away in Gallatin County. 3 miles below that is Highway 191. The Fire District serves a "T" shaped area with a stem some 9 miles long having a 12 mile long cross-bar. Police services are stretched to the same extent.

POLICE PROTECTION

Police protection is provided by the Gallatin County Sheriff even though the ski area is in Madison County. Isolated Madison County cannot economically provide coverage, so it entered into an inter-agency agreement with Gallatin County under which it pays Gallatin County and Gallatin County provides "adequate" service to all of Big Sky. Only Gallatin County determines what is "adequate". Big Sky is 44 miles from the County Seat, has few voters, so when emergencies arise or budgets require cuts, services are reduced in Big Sky, not the Bozeman area.

However, Big Sky is filled, Summer, Fall and Winter, with visitors who come to enjoy the many recreational opportunities. Many employees provide needed visitor services. When the sun goes down, visitors and employees may repair to local watering holes. Others may hit the road, sometimes in terrible weather, to West Yellowstone or Bozeman and I-90. Pressure on police increases. Incidents and accidents occur - not just from 8:30 am to 5:00 pm, but around the clock. Big Sky needs full-time police protection, but Gallatin County says it cannot afford to assign sufficient deputies.

FIRE PROTECTION

The Fire Department began as all volunteer, raising money by begging and running benefits. Later it was incorporated as the Gallatin Canyon Rural Fire District, with real estate taxing power. All fire fighters and the Chief are volunteers. Fire Station No. 1 is in the Meadow Village area, 3 miles from the highway and over 6 miles from Mountain Village. It houses most of the firefighting and emergency medical equipment. Fire Station No. 2 is a donated space in the Mountain Mall, marginal at best, inadequately heated, and houses an older pumper that has suffered from being out of commission during last Winter because it had no heated home during major construction. We are currently unable to build a station or to buy modern engines suited to protect such large property investments and assure reasonable fire insurance rates.

The Volunteer force of from 17 to 22 women and men all work full-time for themselves or Big Sky employers. We lack trained professionals needed to bring them up to desired proficiency. We cannot attract more volunteers, but could if better training were available. We have no inspectors but are considering contracting with outsiders for inspection and training. Funds for that purpose are limited.

The Fire District is concerned about sufficiency and reliability of water supply to areas served by hydrants. We have no control over water distribution to hydrants in Mountain and Meadow Villages. A fire protection reserve is legally required, but there have been several overnight total pressure outages, other times when storage tanks went dry, and occasions when hydrants are inoperative. We were not notified; our response be to the hydrant nearest the fire, and we would have been delayed in finding back-up sources. Quick response time is critical. The water system is in private hands; perhaps it should be in public hands. Such a change might also permit extension of service to areas not served by hydrants.

MEDICAL AND OTHER EMERGENCY SERVICES

Big Sky has no doctors and no ambulance service - nearest services are 45 miles away. Volunteer firefighters, concerned for their own safety and potential victims of fires, have an equipped ambulance and "quick response emergency vehicle" carrying firefighting and equipment useful in automobile accidents, like "jaws of life". Many Volunteers have had emergency medical training and are certified EMT's. For those reasons, our volunteers are the first called in medical emergencies.

The recent report of the Montana Fire Marshall shows our District has one of the highest ratios of emergency medical calls to total calls of any fire department in Montana. Medical emergencies and automobile accidents with reported injuries make up from 75% to 80% of our total calls. Many of these motor vehicles. Others involve visitors making use of recreational opportunities.

We serve those who live here, tourists passing through, recreational visitors and employees who serve them.

Respectfully submitted,

Richard A. Barton

* I reside near Big Sky, where I have owned property since 1974, and been a resident for 5 years, and a Trustee of Gallatin Canyon Rural Fire District for 4 years and Chairman for 3 years. Educated in civil engineering and law and a retired executive and corporate lawyer, I was an elected official in Illinois having oversight responsibility for local police and fire protection, in addition to my 4 years with the Gallatin Canyon Rural Fire District.

file:
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6:

SENATE TAXATION

EXHIBIT NO. 5

DATE 1/30/91

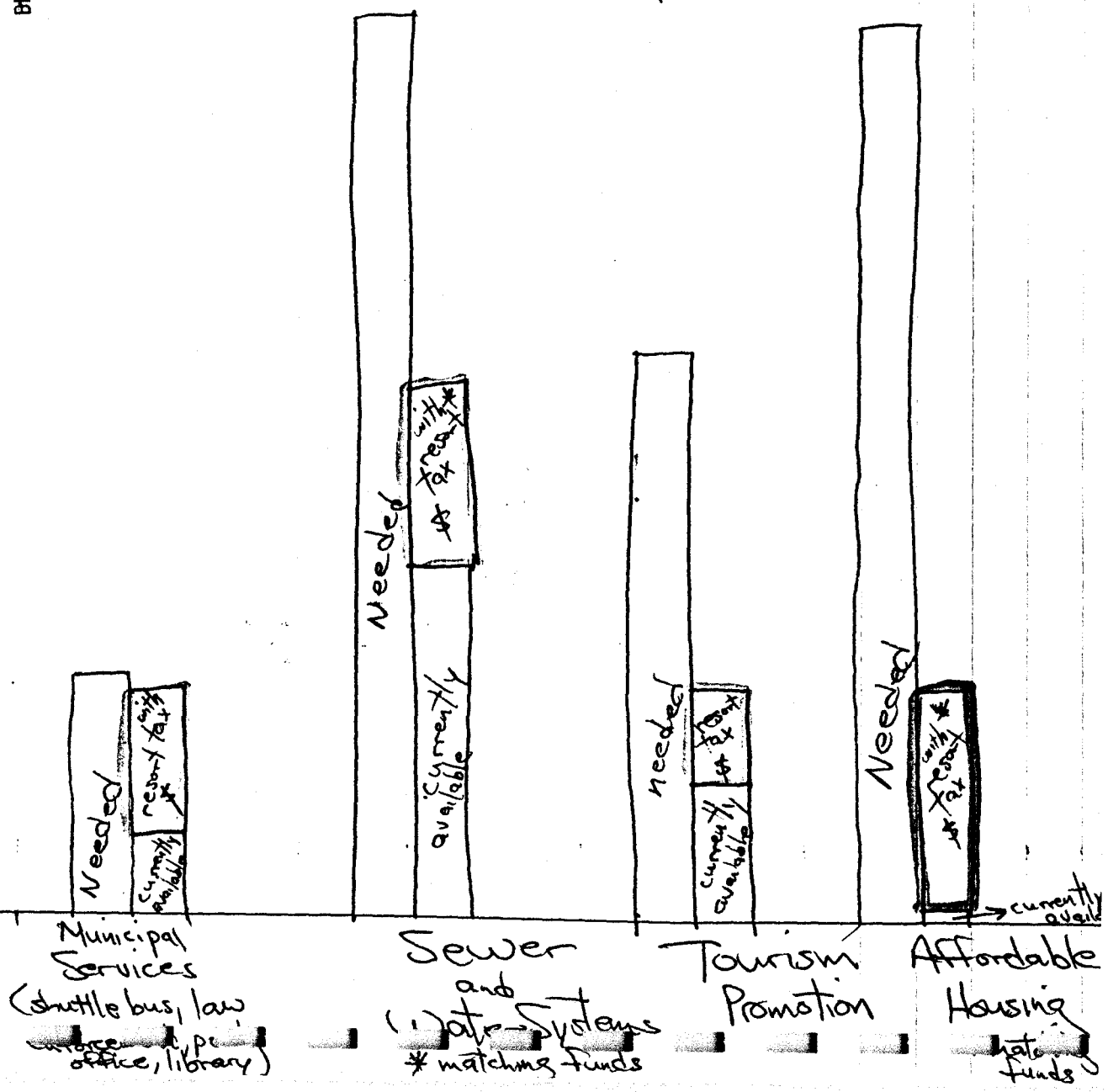
BILL NO. 5B/28

Current Needs for Big Sky Infrastructure Municipal and Services

3 million

2 million

1 million dollars



~~THE RESORT BUSINESS IS A VERY COMPETITIVE BUSINESS.~~ TO ATTRACT TODAY'S
^{DESTINATION}
DISCERNING TOURIST, RESORTS MUST PROVIDE A HIGHER LEVEL OF SERVICE EVERY
YEAR. THIS CAN ~~ONLY~~ BE ECONOMICALLY ACHIEVED THROUGH A USER TAX.

THE RESORT COMMUNITIES AND AREAS OF MONTANA ARE NOT JUST COMPETING AMONG
THEMSELVES FOR THIS BUSINESS. WE ARE COMPETING REGIONALLY, NATIONALLY AND
EVEN GLOBALLY. MANY OF OUR COMPETITORS HAVE MONIES DERIVED FROM TOURIST
ORIENTED TAXES AND ARE USING THEM EFFECTIVELY TO ATTRACT THE TOURISTS TO
THEIR DESTINATIONS. MONTANA RESORT AREAS ALSO NEED THIS TYPE OF REVENUE TO
PROVIDE QUALITY SERVICES. THE ENACTMENT OF A RESORT TAX WILL BETTER ENSURE
THAT MONTANA RESORT AREAS WILL NOT BECOME SECOND RATE ^{DESTINATION} DESTINATION RESORTS.

I HOPE YOU WILL SUPPORT SENATE

BILL 123

THANK, YOU

SENATE JOURNAL
EXHIBIT NO. 6
DATE 1/30/91
BILL NO. SB 128

Vice-Chairman Eck & committee members
SB 128

UKS - Bozeman chamber

Rise in support of SB 128 which broadens
the existing statute for a luxuries
resort tax. The Bozeman chamber
supports this bill because it
calls for a vote of the people as
well as that the bill provides
for determination of how the
money will be spent prior to the
vote of the people.

The Bozeman chamber would also
like to remind you, the legislators,
that they strongly support overall
tax reform, which would in many
cases eliminate special ^{taxes} requests which you
will continue to see.

I urge DO PASS for SB 128

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30 day of JAN, 1991.

Name: WAYNE HILL

Address: Box 277

Big Sky 55716

Telephone Number: 406 995 423-P

Representing whom?

RID 305 Big Sky Sewer Dist.

Appearing on which proposal?

SD 128

Do you: Support? X Amend? Oppose?

Comments:

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30 day of January, 1991.

Name: Rae Linelberger

Address: P.O. Box 6400

Bozeman MT 59771

Telephone Number: 586-4994

Representing whom?

Big Sky Owners Association

Appearing on which proposal?

SB 128

Do you: Support? X Amend? Oppose?

Comments:

Also am West Yellowstone
town attorney

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30th day of January, 1991.

Name: Bob Schear

Address: P.O. Box 69 Big Sky MT 59716

Telephone Number: 406 - 995 - 4644

Representing whom?

Lone Mountain Ranch

Appearing on which proposal?

SB 128

Do you: Support? X Amend? _____ Oppose? _____

Comments:

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30 day of JAN, 1991.

Name: Douglas K. Brins

Address: Box 50645 Gallatin Rd.
Gallatin Gateway Mt

Telephone Number: 9954579

Representing whom?

Big Sky Owners ASS.

Appearing on which proposal?

SB128

Do you: Support? X Amend? Oppose?

Comments:

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30 day of January, 1991.

Name: Bill Murdock

Address: Big Sky Owners Assoc.

Box 57 Big Sky, MT 59716

Telephone Number: 995-4166

Representing whom?

Big Sky Owners Association

Appearing on which proposal?

SB 128

Do you: Support ☒ Amend? ☐ Oppose? ☐

Comments:

we ask for the same opportunity to tax tourist
as given West Yellowstone.

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30 day of JANUARY, 1991.

Name: MIKE SCHOLZ

Address: P.O. BOX 279

Big Sky, MT 59716

Telephone Number: 995-4111

Representing whom?

BEST WESTERN BUCK'S T-4 lodge

Appearing on which proposal?

SENATE BILL 128

Do you: Support? X Amend? Oppose?

Comments:

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 30 day of JAN, 1991.

Name: TAYLOR MIDDLETON

Address: BOX 1

BIG SKY, MT 59716

Telephone Number: 995 4211

Representing whom?

LARGEST EMPLOYER AND CHAMBER OF COMMERCE CITY

Appearing on which proposal?

SB 128

Do you: Support? ☒ Amend? ☐ Oppose? ☐

Comments:

We the businesses who will
collect the tax see the need
for infrastructure development
and maintenance and are in support
of funding these needs in this way.

WITNESS STATEMENT

To be completed by a person testifying or a person who wants their testimony entered into the record.

Dated this 31 day of January, 1991.

Name: Mona Garrison

Address: Pomer Block Suite 41
Nelson, N.H. 03601

Telephone Number: 442-5581

Representing whom?

Big Sky Resort Assoc.

Appearing on which proposal?

SB 128

Do you: Support? ☒ Amend? ☐ Oppose? ☐

Comments:

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY

CHAIRMAN--MIKE HALLIGAN
SECRETARY--JILL ROHVANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =			
BILL	===	DATE	=== LATEST ACTION/DATE=====
SB 15	R	12/28 (S) CHAPTER NUMBER SPONSOR: GAGE, DEL	03/26 EFFECTIVE DATE: 03/20/91 TITLE-EXEMPT FEDERAL, STATE, AND INDIAN ROYALTIES FROM R.I.T. TAX
SB 18		12/28 (S) SIGNED BY PRESIDENT SPONSOR: GAGE, DEL	04/25 TITLE-REVISING OIL AND GAS POOLING LAW; RESPONSIBILITY FOR MITIGATION OF DAMAGES
SB 22	R	12/28 (S) CHAPTER NUMBER SPONSOR: GAGE, DEL	03/26 EFFECTIVE DATE: 10/01/91 TITLE-ELIMINATE BOND FOR SPECIAL FUEL USERS
SB 26		12/31 (S) SIGNED BY GOVERNOR SPONSOR: MANNING, DICK	04/24 TITLE-INVEST UP TO 25% OF PERMANENT COAL TAX TRUST IN MONTANA ECONOMY
SB 41		01/03 (S) CHAPTER NUMBER SPONSOR: BROWN, BOB	02/22 EFFECTIVE DATE: 02/19/91 TITLE-TRANSFER TRAMWAY GROSS RECEIPTS ADMINISTRATION TO COMMERCE
SB 52		01/07 (S) HEARING CANCELLED SPONSOR: GAGE, DEL	01/10 (S) TAXATION WAS SCHEDULED FOR 1/15 TITLE-ALLOW COOPERATIVE TO USE UNCLAIMED REFUNDS FOR COLLEGE SCHOLARSHIPS
SB 55		01/07 (S) TABLED IN COMMITTEE SPONSOR: CRIPPEN, BRUCE	04/05 (S) TAXATION TITLE-BIG SKY DIVIDEND PROGRAM
SB 61	R	01/09 (S) CHAPTER NUMBER SPONSOR: CRIPPEN, BRUCE	02/22 EFFECTIVE DATE: 02/11/91 TITLE-CLARIFYING THAT NET OPERATING DEDUCTION IS LIMITED ITEMS FOR MONTANA INCOME
SB 67	R	01/11 (S) TABLED IN COMMITTEE SPONSOR: HALLIGAN, MIKE	01/18 (S) TAXATION TITLE-INCOME TAX CREDIT TO PHYSICIAN PROVIDING OB SERVICES FOR MEDICAID RECIPIENTS
SB 69	R	01/11 (S) SIGNED BY GOVERNOR SPONSOR: ECK, DOROTHY	04/24 TITLE-CLARIFY LAND WITH AG PROHIBITION MAY NOT BE CLASSIFIED AS AG LAND FOR TAXES
SB 69	R	01/31 (S) SIGNED BY GOVERNOR SPONSOR: ECK, DOROTHY	04/24 TITLE-CLARIFY LAND WITH AG PROHIBITION MAY NOT BE CLASSIFIED AS AG LAND FOR TAXES
SB 70		01/11 (S) CHAPTER NUMBER SPONSOR: GAGE, DEL	02/22 EFFECTIVE DATE: 02/19/91 TITLE-REVISE LIABILITY FOR PAYROLL WITHHOLDING
SB 72	R	01/11 (S) REFERRED SPONSOR: GAGE, DEL	01/11 (S) TAXATION TITLE-REPEAL AVIATION GASOLINE LICENSE TAX
SB 77	R	01/12 (S) TRANSMITTED TO GOVERNOR SPONSOR: KOEHNKE, FRANCIS	04/25 TITLE-ENDING ALCOHOL PRODUCTION TAX INCENTIVE IN 2001
SB 81	R	01/14 (S) CHAPTER NUMBER SPONSOR: GROSFIELD, LORENTS	02/22 EFFECTIVE DATE: 02/19/91 TITLE-REVISED ASSESSMENTS ON CENTRALLY ASSESSED PROPERTY -- CLARIFICATION
SB 85	R	01/15 (S) CHAPTER NUMBER SPONSOR: ECK, DOROTHY	03/26 EFFECTIVE DATE: 03/20/91 TITLE-CLARIFY TAX EXEMPTION FOR CHARITABLE INSTITUTIONS
SB 86	R	01/15 (S) CHAPTER NUMBER SPONSOR: ECK, DOROTHY	04/05 EFFECTIVE DATE: 03/29/91 TITLE-ELIMINATE OBSOLETE REFERENCES TO INTERIM PRODUCTION
SB 93	R	01/15 (S) CHAPTER NUMBER SPONSOR: GAGE, DEL	04/24 EFFECTIVE DATE: 04/22/91 TITLE-REVISING VALUATION OF COAL FOR RITT AND RATE OF RIT TAX ON COAL
SB 96		01/15 (S) TABLED IN COMMITTEE	01/22 (S) TAXATION

CHAIRMAN--MIKE HALLIGAN
SECRETARY-JILL ROHYANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =
BILL === = DATE === LATEST ACTION/DATE=====

	SPONSOR: BECK, TOM	TITLE-EARMARK PORTION OF LOTTERY REVENUE TO COUNTIES FOR ECONOMIC DEVELOPMENT	
SB 110	R 01/17 (S) CHAPTER NUMBER SPONSOR: KEATING, TOM	03/27 TITLE-WRITE-OFF OF TAX, PENALTY, OR INTEREST IF COLLECTION NOT COST EFFECTIVE	EFFECTIVE DATE: 10/01/91
SB 111	R 01/17 (S) TRANSMITTED TO GOVERNOR SPONSOR: HALLIGAN, MIKE	04/25 TITLE-TAX INCENTIVES TO ENCOURAGE BUSINESS RECYCLING ACTIVITIES	
SB 115	R 01/17 (H) 2ND READ CONCUR/AMENDED FAILED SPONSOR: BLAYLOCK, CHET	04/15 TITLE-LOCAL OPTION TAXES	
SB 115	R 02/20 (H) 2ND READ CONCUR/AMENDED FAILED SPONSOR: BLAYLOCK, CHET	04/15 TITLE-LOCAL OPTION TAXES	
SB 116	R 01/17 (S) CHAPTER NUMBER SPONSOR: NOBLE, JERRY	03/27 TITLE-REVISING PAYMENT OF CIGARETTE TAX	EFFECTIVE DATE: 07/01/91
SB 119	R 01/17 (S) CHAPTER NUMBER SPONSOR: NOBLE, JERRY	03/26 TITLE-REQUIRING RECORDS AND REPORTS OF LP GAS SALE TO POWER MOTOR VEHICLES	EFFECTIVE DATE: 10/01/91
SB 121	R 01/17 (H) ADVERSE COM RPT ADOPTED SPONSOR: KEATING, TOM	03/19 (H) HIGHWAYS & TRANSPORTATION TITLE-CERTAIN SCHOOL BUSES DO NOT NEED SPECIAL FUEL PERMITS	
SB 122	01/17 (S) CHAPTER NUMBER SPONSOR: WEEDING, CECIL	04/02 TITLE-EXTENDING THE HIGHWAY RECONSTRUCTION TRUST PROGRAM; FINANCING THE PROGRAM	EFFECTIVE DATE: 03/27/91
SB 124	R 01/17 (S) TABLED IN COMMITTEE SPONSOR: SWIFT, BERNIE	03/12 (S) TAXATION TITLE-EXEMPT \$12,000 OF PENSION AND RETIREMENT INCOME FROM TAXATION	
SB 128	R 01/18 (S) CHAPTER NUMBER SPONSOR: HALLIGAN, MIKE	04/25 TITLE-ALLOWING UNINCORPORATED RESORT AREA TO LEVY RESORT TAX	EFFECTIVE DATE: 07/01/91
SB 147	R 01/18 (S) CHAPTER NUMBER SPONSOR: GAGE, DEL	03/27 TITLE-PROVIDE FOR THE FILING OF A SHORT PERIOD CORP TAX RETURN	EFFECTIVE DATE: 03/18/91
SB 151	R 02/09 (H) 2ND READ CONCUR/AMENDED FAILED SPONSOR: ECK, DOROTHY	04/16 TITLE-INCREASE MEDICAID ELIGIBILITY FOR PREGNANT WOMEN AND INFANTS	
SB 152	R 01/21 (S) CHAPTER NUMBER SPONSOR: TOWE, TOM	04/05 TITLE-CLARIFY PROPERTY TAX EXEMPTION OF MUSEUMS, ART GALLERIES AND OBSERVATORIES	EFFECTIVE DATE: 10/01/91
SB 159	R 01/22 (H) TABLED IN COMMITTEE SPONSOR: MANNING, DICK	04/12 (H) TAXATION TITLE-EXEMPT GOLF CARTS FROM FEE IN LIEU OF TAX	
SB 177	01/23 (S) TRANSMITTED TO GOVERNOR SPONSOR: MAZUREK, JOE	04/23 TITLE-ADMINISTRATION OF UNCLAIMED PROPERTY BY DEPT OF REVENUE	
SB 194	R 01/25 (S) CHAPTER NUMBER SPONSOR: TOWE, TOM	04/05 TITLE-GENERATION SKIPPING TRANSFER TAX	EFFECTIVE DATE: 03/29/91
SB 197	R 01/25 (S) TABLED IN COMMITTEE SPONSOR: KENNEDY, JR., ED	02/20 (S) TAXATION TITLE-REVISE RESORT TAX TO ALLOW RESORT TAX IN UNINCORPORATED AREA	
SB 202	01/25 (S) CHAPTER NUMBER SPONSOR: HAGER, TOM	03/27 TITLE-INFORMATION AGENTS TO REPORT INTEREST FROM EXEMPT GOVERNMENT OBLIGATIONS	EFFECTIVE DATE: 03/19/91

CHAIRMAN--MIKE HALLIGAN
SECRETARY--JILL ROHYANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

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BILL === = REFER =
          = DATE === LATEST ACTION/DATE=====
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SB 206      01/28 (S) CHAPTER NUMBER          03/27          EFFECTIVE DATE: 10/01/91
            SPONSOR: HALLIGAN, MIKE          TITLE-REVISE ADMINISTRATION OF RETAIL ALCOHOLIC BEVERAGE LICENSES

SB 207      01/28 (S) ADVERSE COM RPT ADOPTED  02/08 (S) TAXATION
            SPONSOR: HARP, JOHN              TITLE-ALLOWING AN ADDITIONAL MILL LEVY FOR A UNIT OF THE UNIVERSITY SYSTEM

SB 213      01/28 (S) 2ND READ INDEFINITE POSTPONED 02/14
            SPONSOR: TOWE, TOM                TITLE-REVISE METHOD OF NOTICE FOR PROPERTY TAX SALES

SB 218      R 01/29 (S) TABLED IN COMMITTEE    03/12 (S) TAXATION
            SPONSOR: ECK, DOROTHY             TITLE-PROVIDE UNIFORM TAXATION OF RETIREMENT INCOME AND INCREASE STATE BENEFITS

SB 226      AR 01/31 (S) 3RD READ FREE CC RPT ADOPTED 04/24          REPORT NO. 1
            SPONSOR: HARP, JOHN              TITLE-REVISE RETIREMENT INCOME TAX EXEMPTION TO $10,000 EXCLUSION

SB 235      R 01/31 (S) TABLED IN COMMITTEE    02/08 (S) TAXATION
            SPONSOR: TOWE, TOM                TITLE-TAX FEDERAL CLEAN AIR ACT EMISSION ALLOWANCES AS CLASS EIGHT PROPERTY

SB 236      R 01/31 (S) CHAPTER NUMBER          04/20          EFFECTIVE DATE: 04/16/91
            SPONSOR: HARP, JOHN              TITLE-REVISE URBAN RENEWAL LAWS

SB 238      01/31 (S) SIGNED BY GOVERNOR        04/24
            SPONSOR: CRIPPEN, BRUCE          TITLE-REVISE MUNICIPAL FINANCE CONSOLIDATION ACT TO ALLOW PARTICIPATION BY REGENTS

SB 242      02/01 (S) SIGNED BY GOVERNOR        04/24
            SPONSOR: CRIPPEN, BRUCE          TITLE-REVISE SCIENCE AND TECHNOLOGY ORGANIZATION, FUNDING, AND PROGRAMS

SB 262      R 02/04 (S) TRANSMITTED TO GOVERNOR  04/23
            SPONSOR: WILLIAMS, BOB           TITLE-ALLOW COUNTY COMMISSIONERS TO SET INTEREST RATE FOR TAX-DEED SALES

SB 263      02/04 (S) TRANSMITTED TO GOVERNOR  04/23
            SPONSOR: WILLIAMS, BOB           TITLE-COUNTY RECOVERY OF COSTS OF CONDUCTING TAX-DEED SALE

SB 272      02/05 (S) SIGNED BY PRESIDENT      04/25
            SPONSOR: FARRELL, BILL           TITLE-DEFINE INFRASTRUCTURE USED IN TAX INCREMENT INDUSTRIAL FINANCE ACT

SB 275      R 02/05 (S) TRANSMITTED TO GOVERNOR  04/23
            SPONSOR: GAGE, DEL               TITLE-REPEAL NUISANCE TAXES -- CLEARANCE FEE, CEMENT, AND GYPSUM

SB 278      R 02/06 (S) SIGNED BY GOVERNOR      04/24
            SPONSOR: GAGE, DEL               TITLE-REPEAL NUISANCE TAXES -- EXPRESS CO, SLEEPING CAR CO, RURAL COOP ANNUAL FEE

SB 279      02/06 (S) SIGNED BY GOVERNOR      04/25
            SPONSOR: BROWN, BOB             TITLE-PROVIDING A MONTANA TAXPAYER BILL OF RIGHTS AND OFFICE OF TAXPAYER ASSIST

SB 280      R 02/06 (S) TRANSMITTED TO GOVERNOR  04/23
            SPONSOR: BROWN, BOB             TITLE-STANDARDIZE PROCEDURES FOR CERTAIN TAXES AND FEES

SB 286      02/06 (S) TABLED IN COMMITTEE    02/19 (S) TAXATION
            SPONSOR: TVEIT, LARRY           TITLE-CAPITAL COMPANY IN SMALL COUNTY OR CITY TO HAVE $50,000 CAPITAL

SB 294      R 02/07 (S) TABLED IN COMMITTEE    02/19 (S) TAXATION
            SPONSOR: DOHERTY, STEVE          TITLE-ALLOW LOCAL GOVERNMENT TO IMPOSE LOCAL OPTION LODGING FACILITY USE TAX

SB 299      02/07 (S) SIGNED BY GOVERNOR      04/25

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CHAIRMAN--MIKE HALLIGAN
SECRETARY--JILL ROHYANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =	
BILL ===	DATE === LATEST ACTION/DATE=====
	SPONSOR: HALLIGAN, MIKE TITLE-REVISE INTERLOCUTORY ADJUDICATION OF APPEAL PENDING BEFORE STAB
SB 317	R 02/08 (S) TABLED IN COMMITTEE 02/20 (S) TAXATION SPONSOR: THAYER, GENE TITLE-REPEAL SALES ASSESSMENT RATIO LAW
SB 318	02/08 (S) TRANSMITTED TO GOVERNOR 04/23 SPONSOR: WEEDING, CECIL TITLE-IDENTIFYING AND TITLING PICKUP CAMPERS
SB 319	02/08 (S) CHAPTER NUMBER 04/05 EFFECTIVE DATE: 10/01/91 SPONSOR: GROSFIELD, LORENTS TITLE-CLARIFYING GVV EXEMPTION FOR TAX-EXEMPT VEHICLES
SB 333	R 02/08 (S) SENT TO ENROLLING 04/25 SPONSOR: GAGE, DEL TITLE-CLARIFY MONTANA SHAREHOLDER TAXATION OF OUT-OF-STATE SUBCHAPTER S CORP
SB 339	R 02/09 (S) TABLED IN COMMITTEE 04/05 (S) TAXATION SPONSOR: DOHERTY, STEVE TITLE-REVISE TAXATION OF FINANCIAL INSTITUTIONS
SB 341	R 02/09 (H) TABLED IN COMMITTEE 04/12 (H) TAXATION SPONSOR: GAGE, DEL TITLE-ALLOW BUSINESS DEDUCTIONS FOR WHICH A FEDERAL CREDIT WAS TAKEN
SB 345	02/11 (H) HEARING CANCELLED 03/19 (H) TAXATION PREVIOUSLY SCHEDULED FOR 3/27/91 SPONSOR: GAGE, DEL TITLE-REVISE DISTRIBUTION OF COAL GROSS PROCEEDS AND LGST REVENUE TO LOCAL JURIS
SB 352	R 02/12 (S) TABLED IN COMMITTEE 04/02 (S) TAXATION SPONSOR: TOWE, TOM TITLE-FREEZING COAL SEVERANCE TAX AT 20%
SB 353	AR 02/12 (S) 2ND READ INDEFINITE POSTPONED 04/03 SPONSOR: TOWE, TOM TITLE-INCREASE CIGARETTE AND TOBACCO TAXES TO FUND UNIVERSITIES AND RESEARCH
SB 354	R 02/12 (S) TABLED IN COMMITTEE 02/22 (S) TAXATION SPONSOR: GAGE, DEL TITLE-PERMITTING NET OPERATING LOSS DEDUCTION FOR CERTAIN CORPORATIONS
SB 359	R 02/12 (S) SENT TO ENROLLING 04/24 SPONSOR: NATHE, DENNIS TITLE-INCOME TAX CREDIT FOR PHYSICIANS PRACTICING IN RURAL AREAS
SB 373	R 02/14 (S) TABLED IN COMMITTEE 04/05 (S) TAXATION SPONSOR: GAGE, DEL TITLE-GENERALLY REVISING THE TAXATION OF OIL AND GAS
SB 375	02/14 (H) TABLED IN COMMITTEE 04/12 (H) TAXATION SPONSOR: BROWN, BOB TITLE-REVISE APPRAISAL INSTRUCTION; REQUIREMENT FOR STATE TAX APPEAL BOARD MEMBER
SB 378	02/18 (S) TABLED IN COMMITTEE 03/11 (S) TAXATION SPONSOR: HARDING, ETHEL TITLE-PROHIBIT OTHER STATE FROM COLLECTING FOR TAX ON PENSION OR RETIREMENT PAY
SB 384	R 02/14 (H) SIGNED BY SPEAKER 04/23 SPONSOR: LYNCH, J.D. TITLE-IMPOSE A STATEWIDE 2-MILL LEVY FOR VOCATIONAL AND TECHNICAL EDUCATION
SB 390	R 02/14 (S) TRANSMITTED TO GOVERNOR 04/23 SPONSOR: VAN VALKENBURG, FRED TITLE-MAKING CERTAIN PERSONAL PROPERTY ELIGIBLE FOR PROPERTY TAX RELIEF
SB 396	R 02/15 (S) TABLED IN COMMITTEE 03/22 (S) TAXATION SPONSOR: ECK, DOROTHY TITLE-IMPOSING A TAX ON THE RENTAL OF VIDEO TAPES
SB 411	02/16 (H) TABLED IN COMMITTEE 04/12 (H) TAXATION SPONSOR: FRITZ, HARRY TITLE-EXPAND USE OF BED TAX BY HISTORICAL SOCIETY

CHAIRMAN--MIKE HALLIGAN
SECRETARY--JILL ROHYANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

BILL === = REFER =
BILL === = DATE === LATEST ACTION/DATE=====

SB 412	R 02/18 (S) TRANSMITTED TO GOVERNOR SPONSOR: CRIPPEN, BRUCE	04/24 TITLE-REVISE SALES ASSESSMENT LAW; 3-YEAR REAPPRAISALS STARTING IN 1994
SB 416	R 02/18 (S) TRANSMITTED TO GOVERNOR SPONSOR: WILLIAMS, BOB	04/23 TITLE-ALLOWING A TAX CREDIT FOR THE INSTALLATION OF A GEOTHERMAL DEVICE
SB 416	R 03/18 (S) TRANSMITTED TO GOVERNOR SPONSOR: WILLIAMS, BOB	04/23 TITLE-ALLOWING A TAX CREDIT FOR THE INSTALLATION OF A GEOTHERMAL DEVICE
SB 428	R 02/18 (S) SENT TO ENROLLING SPONSOR: NATHE, DENNIS	04/25 TITLE-ALLOCATE MOTOR FUEL TAXES TO CERTAIN RESERVATIONS
SB 429	02/18 (S) TABLED IN COMMITTEE SPONSOR: JACOBSON, JUDY	03/13 (S) TAXATION TITLE-REVISE BONDING PROVISION FOR TAX INCREMENT FINANCING
SB 435	R 02/19 (H) CONFERENCE COM APPOINTED SPONSOR: BROWN, BOB	04/20 TITLE-REFERENDUM ON 5% INCOME AND CORPORATE SURTAX TO SUPPORT UNIVERSITY SYSTEM MCCARTHY (CHAIR); KADAS; THOMAS
SB 436	AR 02/19 (H) 3RD READ CONF COM RPT REJECT SPONSOR: BROWN, BOB	04/25 TITLE-REVISE AND RESTRUCTURE PROPERTY TAX CLASSIFICATIONS REPORT NO. 1
SB 438	R 02/19 (S) SIGNED BY GOVERNOR SPONSOR: BROWN, BOB	04/25 TITLE-EXEMPT FROM BENEFICIAL USE TAX RAILROAD TRACKS OWNED BY THE UNITED STATES
SB 445	02/20 (S) 2ND READ GOV'S AMD CONCURRED SPONSOR: DOHERTY, STEVE	04/25 TITLE-UNIFORM REVIEW PROCESS FOR MOST DEPT. OF REVENUE ADMINISTERED TAXES
SB 446	AR 02/20 (S) TABLED IN COMMITTEE SPONSOR: REA, JACK	04/01 (S) TAXATION TITLE-INCREASE VIDEO GAMBLING TAX TO BE USED TO INCREASE LIVE HORSERACING PURSES
SB 450	R 02/20 (S) TABLED IN COMMITTEE SPONSOR: HALLIGAN, MIKE	03/22 (S) TAXATION TITLE-DIFFERENT INCOME RATES FOR JOINT, HEAD OF HOUSEHOLD, SEPARATE, AND SINGLE
SB 454	R 02/21 (H) 2ND READ CONCUR MOTION FAILED SPONSOR: DOHERTY, STEVE	04/16 TITLE-PROVIDE COURT-ORDERED FUNDING OF NECESSARY DISTRICT COURT FUNDING
SB 457	R 03/08 (S) TABLED IN COMMITTEE SPONSOR: DOHERTY, STEVE	04/02 (S) TAXATION TITLE-REVISE LAWS ON METAL MINES TAXATION
SB 458	R 03/08 (S) ADVERSE COM RPT ADOPTED SPONSOR: THAYER, GENE	03/27 (S) TAXATION TITLE-PRIVATIZE STATE LIQUOR SALES
SB 459	03/08 (H) TABLED IN COMMITTEE SPONSOR: VAN VALKENBURG, FRED	04/12 (H) TAXATION TITLE-LOCAL OPTION REPEAL OF I-105
SB 460	R 03/08 (H) TABLED IN COMMITTEE SPONSOR: SVRCEK, PAUL	04/12 (H) TAXATION TITLE-GENERALLY REVISE TAXATION OF PROPERTY
SB 461	AR 03/08 (S) HEARING SPONSOR: WATERMAN, MIGNON	04/24 TITLE-QUARTERLY PAYMENT OF ESTIMATED INDIVIDUAL INCOME TAXES--PENALTY ROOM 325; 8:00 A.M.
SB 462	R 03/08 (S) SIGNED BY PRESIDENT SPONSOR: MAZUREK, JOE	04/25 TITLE-REVISE TELEPHONE COMPANY LICENSE TAX
SB 463	R 03/11 (S) ADVERSE COM RPT ADOPTED	04/01 (S) TAXATION

CHAIRMAN--MIKE HALLIGAN
SECRETARY--JILL ROHYANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =		
BILL ===	= DATE === LATEST ACTION/DATE=====	
	SPONSOR: ECK, DOROTHY	TITLE-REPEAL THE PROVISIONS OF I-105 BY PROVIDING PROPERTY TAX RELIEF
SB 464	AR 03/13 (H) TABLED IN COMMITTEE SPONSOR: GAGE, DEL	04/12 (H) TAXATION TITLE-ALLOCATION OF OIL AND GAS SEVERANCE TAXES TO TRIBAL GOVERNMENTS
SB 465	R 03/13 (S) TABLED IN COMMITTEE SPONSOR: WATERMAN, MIGNON	04/02 (S) TAXATION TITLE-ESTABLISH A GRADUATED TAX ON NET GAMBLING MACHINE INCOME
SB 466	R 03/15 (S) TABLED IN COMMITTEE SPONSOR: BROWN, BOB	04/02 (S) TAXATION TITLE-MONTANA ENERGY SECURITY POLICY ACT
SB 467	R 03/22 (S) TABLED IN COMMITTEE SPONSOR: TOWE, TOM	04/05 (S) TAXATION TITLE-GENERAL INCOME AND PROPERTY TAX REFORM
SB 468	R 03/20 (S) SIGNED BY GOVERNOR SPONSOR: GAGE, DEL	04/24 TITLE-CLARIFY DEFINITION AND ADMINISTRATION OF OIL AND GAS LOCAL GOV. SEV. TAX
SB 470	R 03/26 (S) TABLED IN COMMITTEE SPONSOR: TOWE, TOM	04/05 (S) TAXATION TITLE-GENERALLY REVISING THE TAXATION OF COAL
SJ 11	01/23 (S) 2ND READ INDEFINITE POSTPONED SPONSOR: DOHERTY, STEVE	02/07 TITLE-JOINT RESOLUTION FOR INTERIM STUDY ON THE LIQUOR QUOTA SYSTEM IN MONTANA
SJ 15	02/05 (S) FILED WITH SECRETARY OF STATE SPONSOR: VAUGHN, ELEANOR	04/20 TITLE-JOINT RESOLUTION AGAINST FALSE USE OF SOCIAL SECURITY FUNDS
SJ 33	04/22 (H) TABLED IN COMMITTEE SPONSOR: TOWE, TOM	04/25 (H) TAXATION TITLE-JOINT RESOLUTION FOR INTERIM STUDY ON GENERAL TAX REFORM
HB 32	R 03/06 (S) TABLED IN COMMITTEE SPONSOR: CONNELLY, MARY ELLEN	03/12 (S) TAXATION TITLE-CLARIFYING THAT A GOLF CART IS NOT AN OFF-HIGHWAY VEHICLE
HB 39	R 01/24 (H) CHAPTER NUMBER SPONSOR: PECK, RAY	03/18 EFFECTIVE DATE: 03/15/91 TITLE-EXEMPT FROM TAXATION MOTOR VEHICLES OWNED BY CERTAIN POTABLE WATER ENTITIES
HB 53	R 01/31 (H) CHAPTER NUMBER SPONSOR: NISBET, JERRY	03/07 EFFECTIVE DATE: 01/01/92 TITLE-INCREASING LICENSE FEES FOR PETROLEUM AND LIQUEFIED PETROLEUM DEALERS
HB 58	R 01/24 (H) CHAPTER NUMBER SPONSOR: DRISCOLL, JERRY	03/27 EFFECTIVE DATE: 10/01/91 TITLE-ALLOW SUBORDINATION OF COUNTY TAXES IN PROPERTY TAX SUSPENSION
HB 74	R 04/04 (H) RETURNED FROM ENROLLING SPONSOR: STRIZICH, BILL	04/25 TITLE-AUTHORIZE A PERMISSIVE LEVY FOR JAILS & JUVENILE DETENTION PROGRAMS
HB 93	R 04/05 (H) SENT TO ENROLLING SPONSOR: COBB, JOHN	04/25 TITLE-IMPOSE A UTILIZATION FEE FOR BED DAYS IN NURSING HOMES
HB 135	01/21 (H) CHAPTER NUMBER SPONSOR: LEE, THOMAS	03/26 EFFECTIVE DATE: 10/01/91 TITLE-REMOVE DEPOSIT REQUIREMENT FOR INDIGENTS IN QUIET TITLE ACTION
HB 137	01/21 (H) CHAPTER NUMBER SPONSOR: HARRINGTON, DAN	03/28 EFFECTIVE DATE: 03/26/91 TITLE-CONFORM VALUATION OF AG LAND WITH CURRENT REVALUATION CYCLE
HB 151	R 02/13 (S) 3RD READ FREE CC RPT ADOPTED SPONSOR: STANG, BARRY	04/18 REPORT NO. 1 TITLE-REVISING PRORATION OF MIGRATORY PERSONAL PROPERTY

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COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =
BILL === = DATE === LATEST ACTION/DATE=====

HB 153	01/25 (H) CHAPTER NUMBER SPONSOR: REAM, BOB	04/02 TITLE-CONFORM FILING DATES FOR WORKERS' COMP PAYROLL TAX TO INCOME TAX WITHHOLDING	EFFECTIVE DATE: 07/01/91
HB 193	R 01/31 (H) CHAPTER NUMBER SPONSOR: TOOLE, HOWARD	04/02 TITLE-EXEMPT STEP-CHILDREN FROM INHERITANCE TAX	EFFECTIVE DATE: 10/01/90
HB 262	02/01 (H) CHAPTER NUMBER SPONSOR: HARRINGTON, DAN	03/28 TITLE-REVISE MEANING OF TAXABLE VALUE USED IN CLASSIFICATION OF COUNTIES	EFFECTIVE DATE: 03/25/91
HB 312	A 04/05 (H) RETURNED FROM ENROLLING SPONSOR: HOFFMAN, DAVID	04/25 TITLE-STATE FUNDING OF YOUTH COURT MATTERS AND DISTRICT COURT OVER MAX COUNTY LEVY	
HB 313	02/05 (H) CHAPTER NUMBER SPONSOR: MCCAFFREE, ED	03/28 TITLE-REVISE TAX DEED NOTICE REQUIREMENTS	EFFECTIVE DATE: 10/01/91
HB 321	04/04 (H) SIGNED BY GOVERNOR SPONSOR: REAM, BOB	04/25 TITLE-REQUIRING INTEREST & PENALTY ON INDIVIDUAL & CORP LICENSE TAX TO GEN FUND	
HB 334	R 03/08 (H) SIGNED BY GOVERNOR SPONSOR: SWYSGOOD, CHARLES	04/25 TITLE-ALLOWING LIVESTOCK MOVED INTERSTATE TO BE TAXED ON A PRORATED BASIS	
HB 338	02/08 (H) CHAPTER NUMBER SPONSOR: REAM, BOB	04/22 TITLE-REDEFINING INCENTIVES FOR LOW EMISSION WOOD OR BIOMASS COMBUSTION DEVICES	EFFECTIVE DATE: 04/17/91
HB 340	AR 04/04 (H) TRANSMITTED TO SENATE SPONSOR: REAM, BOB	04/25 TITLE-PROPERTY TAXATION OF FOREST LAND BASED ON FOREST PRODUCTIVITY VALUE	
HB 386	AR 03/23 (H) VETOED SPONSOR: SCHYE, TED	04/24 TITLE-GASOLINE TAX FOR STATE PARKS ROADS	
HB 422	02/14 (S) CHAPTER NUMBER SPONSOR: HOFFMAN, DAVID	04/04 TITLE-AUTHORIZE STATE TAX APPEAL BOARD TO USE HEARINGS OFFICERS	EFFECTIVE DATE: 03/29/91
HB 441	03/13 (H) CHAPTER NUMBER SPONSOR: PAVLOVICH, BOB	04/25 TITLE-REVISE DELINQUENT MOBILE HOME TAX LIABILITY	EFFECTIVE DATE: 10/01/91
HB 446	02/14 (H) CHAPTER NUMBER SPONSOR: NELSON, THOMAS	04/24 TITLE-PRICE MUST COVER ALL DUE IF TAX-DEED LAND PURCHASED BY DELINQUENT TAXPAYER	EFFECTIVE DATE: 04/20/91
HB 452	R 04/04 (S) 3RD READ FREE CC RPT ADOPTED SPONSOR: LARSON, DON	04/24 TITLE-PROPERTY TAX EXEMPTION FOR NEW AND EXPANDING INDUSTRIES	REPORT NO. 1
HB 481	02/19 (H) CHAPTER NUMBER SPONSOR: WALLIN, NORM	03/28 TITLE-AUTHORIZE SALE OF TAX-DEED LAND FOR MARKET VALUE TO PURCHASER AFTER AUCTION	EFFECTIVE DATE: 03/26/91
HB 513	02/19 (H) CHAPTER NUMBER SPONSOR: SIMPKINS, RICHARD	04/25 TITLE-REVISE PROVISIONS RELATING TO REFUND OF TAXES ILLEGALLY COLLECTED	EFFECTIVE DATE: 04/23/91
HB 518	04/04 (H) SENT TO ENROLLING SPONSOR: MESSMORE, CHARLOTTE	04/24 TITLE-ADVERTISEMENT AND HEARING BEFORE BUDGETING MORE PROPERTY TAX REVENUES	
HB 543	R 03/13 (H) CHAPTER NUMBER SPONSOR: DARKO, PAULA	04/20 TITLE-CLARIFYING THE ELIGIBILITY FOR THE CREDIT FOR EMPLOYER PROVIDED DAY-CARE	EFFECTIVE DATE: 04/15/91
HB 550	AR 04/04 (S) ADVERSE COM RPT ADOPTED	04/09 (S) TAXATION	

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COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

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BILL	===	DATE	=== LATEST ACTION/DATE=====
		SPONSOR: GRADY, ED	TITLE-FUND STATE PARKS THROUGH A TAX ON RENTAL CAR FEES
HB 558		03/15 (H) SIGNED BY GOVERNOR SPONSOR: REAM, BOB	04/24 TITLE-REVISING PROCESS OF ESTIMATING REVENUE BY LEGISLATURE; USE OF ESTIMATES
HB 580		02/20 (H) SENT TO ENROLLING SPONSOR: SCHYE, TED	04/25 TITLE-REQUIRE DOR TO REPORT TAXABLE VALUE TO OPI BY DECEMBER 1 OF EACH YEAR
HB 591		02/20 (H) CHAPTER NUMBER SPONSOR: SOUTHWORTH, JIM	04/20 TITLE-PREVAILING WAGE LAW APPLIES TO TAX EXEMPT PROJECTS OVER \$25,000 EFFECTIVE DATE: 07/01/91
HB 617	R	04/04 (S) TABLED IN COMMITTEE SPONSOR: REAM, BOB	04/05 (S) TAXATION TITLE-REQUIRING DEPT OF REVENUE TO REPORT CERTAIN INFO; TAX EXPENDITURE BUDGET
HB 677	R	04/04 (H) RETURNED FROM ENROLLING SPONSOR: BENEDICT, STEVE	04/25 TITLE-ALLOW 1 MILL FOR COUNTY LITERACY PROGRAM
HB 699	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: ELLISON, ORVAL	04/23 TITLE-EXEMPT TRAVERTINE AND BUILDING STONE FROM MINES NET. PROCEEDS TAX
HB 701	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: DRISCOLL, JERRY	04/24 TITLE-CLEAN COAL TECHNOLOGY DEMONSTRATION FUNDING
HB 738	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: ELLIOTT, JIM	04/24 TITLE-ALLOW EXTRA 2-MILLS FOR AMBULANCE SERVICES IF APPROVED BY VOTERS
HB 753	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: HARRINGTON, DAN	04/23 TITLE-EXTEND PROPERTY TAX EXEMPTION FOR BUSINESS INCUBATORS
HB 757	R	03/13 (H) CHAPTER NUMBER SPONSOR: KADAS, MIKE	04/25 TITLE-SUBJECTING TO TAXATION, PROPERTY CHANGING FROM AN EXEMPT TO A TAXABLE STATUS EFFECTIVE DATE: 10/01/91
HB 781	R	04/09 (H) TRANSMITTED TO GOVERNOR SPONSOR: KIMBERLEY, BERV	04/24 TITLE-AIR QUALITY PERMIT FEES
HB 787	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: QUILICI, JOE	04/24 TITLE-EXTEND PROPERTY TAX EXEMPTION FOR INDUSTRIAL PARK PROPERTY
HB 790	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: MESSMORE, CHARLOTTE	04/23 TITLE-REVISE TAX CREDIT FOR ELDERLY CARE
HB 793		04/04 (H) SIGNED BY GOVERNOR SPONSOR: HANSON, MARIAN	04/24 TITLE-ALLOW COUNTY COMMISSIONERS TO REDISTRIBUTE COAL, OIL, AND GAS "FLAT TAXES"
HB 795	AR	04/04 (S) FREE CONF COM APPOINTED SPONSOR: HARPER, HAL	04/25 TITLE-COAL TAX BONDS TO FINANCE LOCAL INFRASTRUCTURE LOANS DOHERTY (CHAIR), TOWE, THAYER
HB 801	R	04/04 (S) 3RD READ FREE CC RPT ADOPTED SPONSOR: MENAHAN, RED	04/25 TITLE-PROVIDING FOR THE TAXATION OF POLLUTED PROPERTY
HB 809	R	04/05 (H) TRANSMITTED TO GOVERNOR SPONSOR: PETERSON, MARY LOU	04/23 TITLE-INCREASE FIRE INSURANCE PREMIUM TAX TO FUND FIRE MARSHAL ACTIVITIES
HB 822		04/04 (S) 2ND READING CONCURRED SPONSOR: KADAS, MIKE	04/25 TITLE-LOCAL REPEAL OR REINSTATEMENT OF TAX FREEZE

CHAIRMAN--MIKE HALLIGAN
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NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =		
BILL	===	DATE === LATEST ACTION/DATE=====
HB 832		04/04 (H) RETURNED FROM ENROLLING SPONSOR: ELLISON, ORVAL 04/25 TITLE-REALLOCATION OF GROSS PROCEEDS AND METAL MINES LICENSE TAXES
HB 856		04/04 (H) CHAPTER NUMBER SPONSOR: FOSTER, MIKE 04/25 TITLE-REVISE TELEVISION DISTRICT EXEMPTIONS EFFECTIVE DATE: 07/01/91
HB 868		04/04 (H) SIGNED BY GOVERNOR SPONSOR: STEPLER, DON 04/25 TITLE-GENERALLY REVISE DISTRIBUTION OF COAL GROSS PROCEEDS TAXES
HB 869	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: SIMPKINS, RICHARD 04/23 TITLE-CLASSIFY SOD FARMS & NURSERIES AS AGRICULTURAL LAND FOR PROPERTY TAXATION
HB 877		03/20 (H) CHAPTER NUMBER SPONSOR: REAM, BOB 04/20 TITLE-EXTEND ECONOMIC DEVELOPMENT LEVY EFFECTIVE DATE: 04/16/91
HB 883		03/20 (H) SIGNED BY GOVERNOR SPONSOR: DEBRUYCKER, ROGER 04/24 TITLE-REVISE TAX LIEN ON REAL PROPERTY FOR TAXES OWED ON PERSONAL PROPERTY
HB 894	R	04/04 (H) CHAPTER NUMBER SPONSOR: KIMBERLEY, BERV 04/25 TITLE-TAX CREDIT FOR CONTRIBUTION TO UNIVERSITY SYSTEM FOUNDATION EFFECTIVE DATE: 04/22/91
HB 901	R	03/22 (H) CHAPTER NUMBER SPONSOR: BARDANOUVE, FRANCIS 04/25 TITLE-GENERALLY REVISING MONTANA CAPITOL COMPANY ACT EFFECTIVE DATE: 04/23/91
HB 904	R	04/04 (H) SIGNED BY GOVERNOR SPONSOR: KASTEN, BETTY LOU 04/24 TITLE-EXCLUDING CERTAIN SOCIAL SECURITY INCOME FROM INCOME FOR ELDERLY TAX RELIEF
HB 914	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: RICE, SHEILA 04/24 TITLE-PROPERTY TAX EXEMPTION FOR BUILDINGS OWNED BY LOCAL ECON DEVELOPMENT CORP
HB 947	R	04/04 (H) CHAPTER NUMBER SPONSOR: MCCAFFREE, ED 04/26 TITLE-ESTABLISH MINIMUM PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE EFFECTIVE DATE: 10/01/91
HB 949	R	04/04 (H) SIGNED BY GOVERNOR SPONSOR: TUNBY, ROLPH 04/24 TITLE-TAX DEDUCTION FOR LONG-TERM CARE INSURANCE PREMIUMS
HB 970	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: COCCHIARELLA, VICKI 04/23 TITLE-GENERALLY REVISE TAX TREATMENT OF NEW AND EXPANDING INDUSTRIES
HB 973	R	04/05 (H) SENT TO ENROLLING SPONSOR: STANG, BARRY 04/25 TITLE-CREATING A SMALL PETROLEUM TANK RELEASE CLEANUP FUND AND SPECIAL FUELS FEE
HB 976	R	04/04 (H) TRANSMITTED TO GOVERNOR SPONSOR: SWYSGOOD, CHARLES 04/24 TITLE-ESTABLISH VALUE OF VERMICULITE FOR NET PROCEEDS AND RITT PURPOSES
HB 982	R	03/26 (H) RETURNED FROM ENROLLING SPONSOR: O'KEEFE, MARK 04/17 TITLE-INCREASE SCHOOL BUDGET SCHEDULES BY 2 PERCENT
HB 986	R	04/05 (S) HEARING CANCELLED SPONSOR: GILBERT, BOB 04/09 (S) TAXATION TITLE-INCREASE AVIATION FUEL TAX BY 2 CENTS A GALLON WAS SCHEDULED FOR 4/11
HB 996	R	04/04 (H) VETOED SPONSOR: REAM, BOB 04/19 TITLE-IMPOSE A STATE INCOME TAX BASED ON A PERCENTAGE OF THE FEDERAL INCOME TAX
HB 1007	AR	04/04 (H) VETO OVERRIDE MOTION FAILED 04/24 (67 VOTES NEEDED TO OVERRIDE VETO)

BILL STATUS SYSTEM
RPT LCC1

STATE OF MONTANA
MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
CURRENT STATUS OF ALL BILLS EVER REFERRED TO (S) TAXATION

PAGE NBR..... 171
TIME: 18:01
DATE: 04/26/91

CHAIRMAN--MIKE HALLIGAN
SECRETARY-JILL ROHYANS
NORMAL SCHEDULE==> SITE: RM 413/415

COMMITTEE--(S) TAXATION
DAYS: M,T,W,T,F TIME: 8:00 A.M.

= REFER =
BILL === = DATE === LATEST ACTION/DATE=====

		SPONSOR: KADAS, MIKE	TITLE-INCREASE INCOME TAXES TO FUND HIGHER EDUCATION
HB 1008	03/28 (H) SIGNED BY GOVERNOR	04/24	
	SPONSOR: BARDANOUE, FRANCIS	TITLE-ALLOCATE COAL TAX SEPARATELY FOR PARKS AND CULTURAL PROJECTS	
HB 1012	R 04/05 (H) TRANSMITTED TO GOVERNOR	04/24	
	SPONSOR: ELLIOTT, JIM	TITLE-COLLECT CIGARETTE TAX FROM SALES TO NON-INDIANS ON INDIAN RESERVATIONS	
HJ 24	R 03/15 (H) 2ND READING PASS CONSIDERATION	04/25	
	SPONSOR: REAM, BOB	TITLE-HOUSE JOINT REVENUE ESTIMATING RESOLUTION	
HJ 53	04/22 (H) RETURNED FROM ENROLLING	04/25	
	SPONSOR: STANG, BARRY	TITLE-ROC STUDY OF ALL ASPECTS OF TAXATION ON RESERVATIONS BY ALL GOVERNMENTS	
HJ 55	04/24 (S) COM RPT-BILL CONCUR AS AMENDED	04/25 (S) TAXATION	
	SPONSOR: DOLEZAL, ED	TITLE-INTERIM STUDY OF PROPERTY TAX	

CHAIRMAN--MIKE HALLIGAN
NORMAL SCHEDULE==> SITE: RM 413/415

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY--JILL ROHYANS

--BILL NO--	REFER DATE	HEARING DATE	CONSIDERATION DATES	COMMITTEE ACTION	REFERRER TO COMM	DATE OUT
HB0032	3/06			TABLED		
CONNELLY, MARY ELLEN			CLARIFYING THAT A GOLF CART IS NOT AN OFF-HIGHWAY VEHICLE			
HB0039	1/24	3/05		CONCUR		3/05
PECK, RAY			EXEMPT FROM TAXATION MOTOR VEHICLES OWNED BY CERTAIN POTABLE WATER ENTITIES			
HB0053	1/31	2/07		CONCUR		2/08
NISBET, JERRY			INCREASING LICENSE FEES FOR PETROLEUM AND LIQUEFIED PETROLEUM DEALERS			
HB0058	1/24	3/06		CONCUR		3/06
DRISCOLL, JERRY			ALLOW SUBORDINATION OF COUNTY TAXES IN PROPERTY TAX SUSPENSION			
HB0074	4/04	4/08		CONCUR		4/08
STRIZICH, BILL			AUTHORIZE A PERMISSIVE LEVY FOR JAILS & JUVENILE DETENTION PROGRAMS			
HB0093	4/05	4/11		CONCUR AS AMENDED		4/13
COBB, JOHN			IMPOSE A UTILIZATION FEE FOR BED DAYS IN NURSING HOMES			
HB0135	1/21	3/06		CONCUR		3/06
LEE, THOMAS			REMOVE DEPOSIT REQUIREMENT FOR INDIGENTS IN QUIET TITLE ACTION			
HB0137	1/21	3/12		CONCUR		3/12
HARRINGTON, DAN			CONFORM VALUATION OF AG LAND WITH CURRENT REVALUATION CYCLE			
HB0151	2/13	3/06		CONCUR AS AMENDED		3/11
STANG, BARRY			REVISING PRORATION OF MIGRATORY PERSONAL PROPERTY			
HB0153	1/25	3/13		CONCUR		3/13
REAM, BOB			CONFORM FILING DATES FOR WORKERS' COMP PAYROLL TAX TO INCOME TAX WITHHOLDING			
HB0193	1/31	3/14		CONCUR		3/14
TOOLE, HOWARD			EXEMPT STEP-CHILDREN FROM INHERITANCE TAX			

CHAIRMAN--MIKE HALLIGAN
NORMAL SCHEDULE==> SITE: RM 413/415

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY-JILL ROHYANS

---BILL NO---	REFER DATE---	HEARING DATE---	CONSIDERATION DATES-----	COMMITTEE ACTION-----	REREFERRED TO COMM----	DATE OUT-
HB0262	2/01	3/12		CONCUR		3/12
HARRINGTON, DAN			REVISE MEANING OF TAXABLE VALUE USED IN CLASSIFICATION OF COUNTIES			
HB0312	4/05	4/11		CONCUR AS AMENDED		4/14
HOFFMAN, DAVID			STATE FUNDING OF YOUTH COURT MATTERS AND DISTRICT COURT OVER MAX COUNTY LEVY			
HB0313	2/05	3/11		CONCUR		3/11
MCCAFFREE, ED			REVISE TAX DEED NOTICE REQUIREMENTS			
HB0321	4/04	4/10		CONCUR		4/10
REAM, BOB			REQUIRING INTEREST & PENALTY ON INDIVIDUAL & CORP LICENSE TAX TO GEN FUND			
HB0334	3/08	3/26		CONCUR AS AMENDED		4/10
SWYSGOOD, CHARLES			ALLOWING LIVESTOCK MOVED INTERSTATE TO BE TAXED ON A PRORATED BASIS			
HB0338	2/08	3/13		CONCUR AS AMENDED		3/27
REAM, BOB			REDEFINING INCENTIVES FOR LOW EMISSION WOOD OR BIOMASS COMBUSTION DEVICES			
HB0340	4/04	4/10		CONCUR		4/10
REAM, BOB			PROPERTY TAXATION OF FOREST LAND BASED ON FOREST PRODUCTIVITY VALUE			
HB0386	3/23	4/01		CONCUR		4/05
SCHYE, TED			GASOLINE TAX FOR STATE PARKS ROADS			
HB0422	2/14	3/14		CONCUR		3/14
HOFFMAN, DAVID			AUTHORIZE STATE TAX APPEAL BOARD TO USE HEARINGS OFFICERS			
HB0441	3/13	3/22		CONCUR AS AMENDED		4/05
PAVLOVICH, BOB			REVISE DELINQUENT MOBILE HOME TAX LIABILITY			
HB0446	2/14	3/20		CONCUR		4/05
NELSON, THOMAS			PRICE MUST COVER ALL DUE IF TAX-DEED LAND PURCHASED BY DELINQUENT TAXPAYER			

CHAIRMAN--MIKE HALLIGAN
NORMAL SCHEDULE==> SITE: RM 413/415

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY-JILL ROHYANS

---BILL NO---	REFER DATE---	HEARING DATE---	CONSIDERATION DATES-----	COMMITTEE ACTION-----	REREFERRED TO COMM----	DATE OUT-
HB0452	4/04	4/09		CONCUR AS AMENDED		4/12
LARSON, DON			PROPERTY TAX EXEMPTION FOR NEW AND EXPANDING INDUSTRIES			
HB0481	2/19	3/11		CONCUR		3/11
WALLIN, NORM			AUTHORIZE SALE OF TAX-DEED LAND FOR MARKET VALUE TO PURCHASER AFTER AUCTION			
HB0513	2/19	3/20		CONCUR AS AMENDED		3/27
SIMPKINS, RICHARD			REVISE PROVISIONS RELATING TO REFUND OF TAXES ILLEGALLY COLLECTED			
HB0518	4/04	4/05		CONCUR AS AMENDED		4/05
MESSMORE, CHARLOTTE			ADVERTISEMENT AND HEARING BEFORE BUDGETING MORE PROPERTY TAX REVENUES			
HB0543	3/13	3/27		CONCUR		3/27
DARKO, PAULA			CLARIFYING THE ELIGIBILITY FOR THE CREDIT FOR EMPLOYER PROVIDED DAY-CARE			
HB0550	4/04	4/08		ADVERSE RPT ADOPT		4/09
GRADY, ED			FUND STATE PARKS THROUGH A TAX ON RENTAL CAR FEES			
HB0558	3/15	4/09		CONCUR		4/12
REAM, BOB			REVISING PROCESS OF ESTIMATING REVENUE BY LEGISLATURE; USE OF ESTIMATES			
HB0580	2/20	3/06		CONCUR AS AMENDED		3/07
SCHYE, TED			REQUIRE DOR TO REPORT TAXABLE VALUE TO OPI BY DECEMBER 1 OF EACH YEAR			
HB0591	2/20	3/20		CONCUR		3/27
SOUTHWORTH, JIM			PREVAILING WAGE LAW APPLIES TO TAX EXEMPT PROJECTS OVER \$25,000			
HB0617	4/04	4/05		TABLED		
REAM, BOB			REQUIRING DEPT OF REVENUE TO REPORT CERTAIN INFO; TAX EXPENDITURE BUDGET			
HB0677	4/04	4/05		CONCUR		4/05
BENEDICT, STEVE			ALLOW 1 MILL FOR COUNTY LITERACY PROGRAM			

CHAIRMAN--MIKE HALLIGAN
NORMAL SCHEDULE==> SITE: RM 413/415

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY-JILL ROHYANS

--BILL NO--	REFER DATE--	HEARING DATE--	CONSIDERATION DATES--	COMMITTEE ACTION--	REREFERRED TO COMM--	DATE OUT--
HB0699	4/04	4/06		CONCUR		4/08
ELLISON, ORVAL			EXEMPT TRAVERTINE AND BUILDING STONE FROM MINES NET PROCEEDS TAX			
HB0701	4/04	4/08		CONCUR AS AMENDED		4/15
DRISCOLL, JERRY			CLEAN COAL TECHNOLOGY DEMONSTRATION FUNDING			
HB0738	4/04	4/09		CONCUR AS AMENDED		4/10
ELLIOTT, JIM			ALLOW EXTRA 2-MILLS FOR AMBULANCE SERVICES IF APPROVED BY VOTERS			
HB0753	4/04	4/06		CONCUR AS AMENDED		4/11
HARRINGTON, DAN			EXTEND PROPERTY TAX EXEMPTION FOR BUSINESS INCUBATORS			
HB0757	3/13	3/27		CONCUR AS AMENDED		3/27
KADAS, MIKE			SUBJECTING TO TAXATION, PROPERTY CHANGING FROM AN EXEMPT TO A TAXABLE STATUS			
HB0781	4/09	4/11		CONCUR AS AMENDED		4/13
KIMBERLEY, BERV			AIR QUALITY PERMIT FEES			
HB0787	4/04	4/06		CONCUR AS AMENDED		4/11
QUILICI, JOE			EXTEND PROPERTY TAX EXEMPTION FOR INDUSTRIAL PARK PROPERTY			
HB0790	4/04	4/11		CONCUR AS AMENDED		4/12
MESSMORE, CHARLOTTE			REVISE TAX CREDIT FOR ELDERLY CARE			
HB0793	4/04	4/06		CONCUR		4/09
HANSON, MARIAN			ALLOW COUNTY COMMISSIONERS TO REDISTRIBUTE COAL, OIL, AND GAS "FLAT TAXES"			
HB0795	4/04	4/10		CONCUR AS AMENDED		4/15
HARPER, HAL			COAL TAX BONDS TO FINANCE LOCAL INFRASTRUCTURE LOANS			
HB0801	4/04	4/06		CONCUR AS AMENDED		4/10
MENAHAN, RED			PROVIDING FOR THE TAXATION OF POLLUTED PROPERTY			

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HB0809	4/05	4/11		CONCUR AS AMENDED		4/16
PETERSON, MARY LOU			INCREASE FIRE INSURANCE PREMIUM TAX TO FUND FIRE MARSHAL ACTIVITIES			
HB0822	4/04	4/08		TABLED		
KADAS, MIKE			LOCAL REPEAL OR REINSTATEMENT OF TAX FREEZE			
HB0832	4/04	4/06		CONCUR AS AMENDED		4/08
ELLISON, ORVAL			REALLOCATION OF GROSS PROCEEDS AND METAL MINES LICENSE TAXES			
HB0856	4/04	4/05		CONCUR AS AMENDED		4/05
FOSTER, MIKE			REVISE TELEVISION DISTRICT EXEMPTIONS			
HB0868	4/04	4/06		CONCUR AS AMENDED		4/10
STEPPLER, DON			GENERALLY REVISE DISTRIBUTION OF COAL GROSS PROCEEDS TAXES			
HB0869	4/04	4/09		CONCUR AS AMENDED		4/13
SIMPKINS, RICHARD			CLASSIFY SOD FARMS & NURSERIES AS AGRICULTURAL LAND FOR PROPERTY TAXATION			
HB0877	3/20	3/28		CONCUR		3/28
REAM, BOB			EXTEND ECONOMIC DEVELOPMENT LEVY			
HB0883	3/20	3/28		CONCUR		4/04
DEBRUYCKER, ROGER			REVISE TAX LIEN ON REAL PROPERTY FOR TAXES OWED ON PERSONAL PROPERTY			
HB0894	4/04	4/05		CONCUR AS AMENDED		4/05
KIMBERLEY, BERV			TAX CREDIT FOR CONTRIBUTION TO UNIVERSITY SYSTEM FOUNDATION			
HB0901	3/22	4/01		CONCUR AS AMENDED		4/05
BARDANOUE, FRANCIS			GENERALLY REVISING MONTANA CAPITOL COMPANY ACT			
HB0904	4/04	4/11		CONCUR		4/12
KASTEN, BETTY LOU			EXCLUDING CERTAIN SOCIAL SECURITY INCOME FROM INCOME FOR ELDERLY TAX RELIEF			

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HB0914	4/04	4/09		CONCUR AS AMENDED		4/12
RICE, SHEILA			PROPERTY TAX EXEMPTION FOR BUILDINGS OWNED BY LOCAL ECON DEVELOPMENT CORP			
HB0947	4/04	4/05		CONCUR		4/05
MCCAFFREE, ED			ESTABLISH MINIMUM PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE			
HB0949	4/04	4/09		CONCUR		4/09
TUNBY, ROLPH			TAX DEDUCTION FOR LONG-TERM CARE INSURANCE PREMIUMS			
HB0970	4/04	4/08		CONCUR AS AMENDED		4/12
COCCHIARELLA, VICKI			GENERALLY REVISE TAX TREATMENT OF NEW AND EXPANDING INDUSTRIES			
HB0973	4/05	4/10		CONCUR AS AMENDED		4/12
STANG, BARRY			CREATING A SMALL PETROLEUM TANK RELEASE CLEANUP FUND AND SPECIAL FUELS FEE			
HB0976	4/04	4/10		CONCUR AS AMENDED		4/11
SWYSGOOD, CHARLES			ESTABLISH VALUE OF VERMICULITE FOR NET PROCEEDS AND RITT PURPOSES			
HB0982	3/26	4/03		CONCUR		4/09
O'KEEFE, MARK			INCREASE SCHOOL BUDGET SCHEDULES BY 2 PERCENT			
HB0986	4/05					
GILBERT, BOB			INCREASE AVIATION FUEL TAX BY 2 CENTS A GALLON			
HB0996	4/04	4/08		CONCUR AS AMENDED		4/15
REAM, BOB			IMPOSE A STATE INCOME TAX BASED ON A PERCENTAGE OF THE FEDERAL INCOME TAX			
HB1007	4/04	4/08		CONCUR AS AMENDED		4/15
KADAS, MIKE			INCREASE INCOME TAXES TO FUND HIGHER EDUCATION			
HB1008	3/28				FINANCE & CLAIMS	
BARDANOUE, FRANCIS			ALLOCATE COAL TAX SEPARATELY FOR PARKS AND CULTURAL PROJECTS			

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HB1012	4/05	4/10		CONCUR AS AMENDED		4/12
ELLIOTT, JIM			COLLECT CIGARETTE TAX FROM SALES TO NON-INDIANS ON INDIAN RESERVATIONS			
HJ0024	3/15	4/09		CONCUR AS AMENDED		4/15
REAM, BOB			HOUSE JOINT REVENUE ESTIMATING RESOLUTION			
HJ0053	4/22	4/23		CONCUR		4/23
STANG, BARRY			ROC STUDY OF ALL ASPECTS OF TAXATION ON RESERVATIONS BY ALL GOVERNMENTS			
HJ0055	4/24			CONCUR AS AMENDED		4/25
DOLEZAL, ED			INTERIM STUDY OF PROPERTY TAX			

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SB0015	12/28	1/11		DO PASS		1/19
GAGE, DEL			EXEMPT FEDERAL, STATE, AND INDIAN ROYALTIES FROM R.I.T. TAX			
SB0018	12/28	1/11			NATURAL RESOURCES	
GAGE, DEL			REVISING OIL AND GAS POOLING LAW; RESPONSIBILITY FOR MITIGATION OF DAMAGES			
SB0022	12/28	1/11		DO PASS		1/11
GAGE, DEL			ELIMINATE BOND FOR SPECIAL FUEL USERS			
SB0026	12/31	1/15		PASS AS AMENDED		1/22
MANNING, DICK			INVEST UP TO 25% OF PERMANENT COAL TAX TRUST IN MONTANA ECONOMY			
SB0041	1/03	1/15		PASS AS AMENDED		1/15
BROWN, BOB			TRANSFER TRAMWAY GROSS RECEIPTS ADMINISTRATION TO COMMERCE			
SB0052	1/07					
GAGE, DEL			ALLOW COOPERATIVE TO USE UNCLAIMED REFUNDS FOR COLLEGE SCHOLARSHIPS			
SB0055	1/07	1/25		TABLED		
CRIPPEN, BRUCE			BIG SKY DIVIDEND PROGRAM			
SB0061	1/09	1/15		DO PASS		1/15
CRIPPEN, BRUCE			CLARIFYING THAT NET OPERATING DEDUCTION IS LIMITED ITEMS FOR MONTANA INCOME			
SB0067	1/11	1/17		TABLED		
HALLIGAN, MIKE			INCOME TAX CREDIT TO PHYSICIAN PROVIDING OB SERVICES FOR MEDICAID RECIPIENTS			
SB0069	1/11	1/17		PASS AS AMENDED	TAXATION	1/29
ECK, DOROTHY			CLARIFY LAND WITH AG PROHIBITION MAY NOT BE CLASSIFIED AS AG LAND FOR TAXES			
SB0069	1/31			PASS AS AMENDED		2/11
ECK, DOROTHY			CLARIFY LAND WITH AG PROHIBITION MAY NOT BE CLASSIFIED AS AG LAND FOR TAXES			

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SB0070	1/11	1/17		PASS AS AMENDED		1/22
GAGE, DEL			REVISE LIABILITY FOR PAYROLL WITHHOLDING			
SB0072	1/11					
GAGE, DEL			REPEAL AVIATION GASOLINE LICENSE TAX			
SB0077	1/12	1/23		PASS AS AMENDED		1/31
KOEHNKE, FRANCIS			ENDING ALCOHOL PRODUCTION TAX INCENTIVE IN 2001			
SB0081	1/14	1/18		PASS AS AMENDED		1/22
GROSFIELD, LORENTS			REVISED ASSESSMENTS ON CENTRALLY ASSESSED PROPERTY -- CLARIFICATION			
SB0085	1/15	1/18		PASS AS AMENDED		2/06
ECK, DOROTHY			CLARIFY TAX EXEMPTION FOR CHARITABLE INSTITUTIONS			
SB0086	1/15	1/18		PASS AS AMENDED		1/23
ECK, DOROTHY			ELIMINATE OBSOLETE REFERENCES TO INTERIM PRODUCTION			
SB0093	1/15	1/23		DO PASS		2/05
GAGE, DEL			REVISING VALUATION OF COAL FOR RITT AND RATE OF RIT TAX ON COAL			
SB0096	1/15	1/22		TABLED		
BECK, TOM			EARMARK PORTION OF LOTTERY REVENUE TO COUNTIES FOR ECONOMIC DEVELOPMENT			
SB0110	1/17	1/24		PASS AS AMENDED		1/31
KEATING, TOM			WRITE-OFF OF TAX, PENALTY, OR INTEREST IF COLLECTION NOT COST EFFECTIVE			
SB0111	1/17	1/30		PASS AS AMENDED		2/14
HALLIGAN, MIKE			TAX INCENTIVES TO ENCOURAGE BUSINESS RECYCLING ACTIVITIES			
SB0115	1/17	1/24		PASS AS AMENDED	TAXATION	2/16
BLAYLOCK, CHET			LOCAL OPTION TAXES			

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SB0115	2/20			PASS AS AMENDED		2/21
BLAYLOCK, CHET			LOCAL OPTION TAXES			
SB0116	1/17	1/23		PASS AS AMENDED		1/31
NOBLE, JERRY			REVISING PAYMENT OF CIGARETTE TAX			
SB0119	1/17	1/24		PASS AS AMENDED		1/31
NOBLE, JERRY			REQUIRING RECORDS AND REPORTS OF LP GAS SALE TO POWER MOTOR VEHICLES			
SB0121	1/17	1/29		DO PASS		1/31
KEATING, TOM			CERTAIN SCHOOL BUSES DO NOT NEED SPECIAL FUEL PERMITS			
SB0122	1/17	1/22		PASS AS AMENDED		2/16
WEEDING, CECIL			EXTENDING THE HIGHWAY RECONSTRUCTION TRUST PROGRAM; FINANCING THE PROGRAM			
SB0124	1/17	1/31		TABLED		
SWIFT, BERNIE			EXEMPT \$12,000 OF PENSION AND RETIREMENT INCOME FROM TAXATION			
SB0128	1/18	1/30		PASS AS AMENDED		2/05
HALLIGAN, MIKE			ALLOWING UNINCORPORATED RESORT AREA TO LEVY RESORT TAX			
SB0147	1/18	1/29		DO PASS		1/29
GAGE, DEL			PROVIDE FOR THE FILING OF A SHORT PERIOD CORP TAX RETURN			
SB0151	2/09	2/21		PASS AS AMENDED		3/22
ECK, DOROTHY			INCREASE MEDICAID ELIGIBILITY FOR PREGNANT WOMEN AND INFANTS			
SB0152	1/21	1/29		PASS AS AMENDED		2/06
TOWE, TOM			CLARIFY PROPERTY TAX EXEMPTION OF MUSEUMS, ART GALLERIES AND OBSERVATORIES			
SB0159	1/22	1/30		DO PASS		1/31
MANNING, DICK			EXEMPT GOLF CARTS FROM FEE IN LIEU OF TAX			

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SB0177	1/23	2/05		PASS AS AMENDED		2/06
MAZUREK, JOE			ADMINISTRATION OF UNCLAIMED PROPERTY BY DEPT OF REVENUE			
SB0194	1/25	2/05		DO PASS		2/05
TOWE, TOM			GENERATION SKIPPING TRANSFER TAX			
SB0197	1/25	2/12		TABLED		
KENNEDY, JR., ED			REVISE RESORT TAX TO ALLOW RESORT TAX IN UNINCORPORATED AREA			
SB0202	1/25	2/05		PASS AS AMENDED		2/06
HAGER, TOM			INFORMATION AGENTS TO REPORT INTEREST FROM EXEMPT GOVERNMENT OBLIGATIONS			
SB0206	1/28	2/06		PASS AS AMENDED		2/18
HALLIGAN, MIKE			REVISE ADMINISTRATION OF RETAIL ALCOHOLIC BEVERAGE LICENSES			
SB0207	1/28	2/06		ADVERSE RPT ADOPT		2/08
HARP, JOHN			ALLOWING AN ADDITIONAL MILL LEVY FOR A UNIT OF THE UNIVERSITY SYSTEM			
SB0213	1/28	2/06		PASS AS AMENDED		2/13
TOWE, TOM			REVISE METHOD OF NOTICE FOR PROPERTY TAX SALES			
SB0218	1/29	2/01		TABLED		
ECK, DOROTHY			PROVIDE UNIFORM TAXATION OF RETIREMENT INCOME AND INCREASE STATE BENEFITS			
SB0226	1/31	2/01		PASS AS AMENDED		3/11
HARP, JOHN			REVISE RETIREMENT INCOME TAX EXEMPTION TO \$10,000 EXCLUSION			
SB0235	1/31	2/08		TABLED		
TOWE, TOM			TAX FEDERAL CLEAN AIR ACT EMISSION ALLOWANCES AS CLASS EIGHT PROPERTY			
SB0236	1/31	2/08		PASS AS AMENDED		2/15
HARP, JOHN			REVISE URBAN RENEWAL LAWS			

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SB0238	1/31	2/08		DO PASS	2/13
CRIPPEN, BRUCE			REVISE MUNICIPAL FINANCE CONSOLIDATION ACT TO ALLOW PARTICIPATION BY REGENTS		
SB0242	2/01			BUSINESS & LABOR	
CRIPPEN, BRUCE			REVISE SCIENCE AND TECHNOLOGY ORGANIZATION, FUNDING, AND PROGRAMS		
SB0262	2/04	2/12		DO PASS	2/13
WILLIAMS, BOB			ALLOW COUNTY COMMISSIONERS TO SET INTEREST RATE FOR TAX-DEED SALES		
SB0263	2/04	2/12		DO PASS	2/13
WILLIAMS, BOB			COUNTY RECOVERY OF COSTS OF CONDUCTING TAX-DEED SALE		
SB0272	2/05	2/13		PASS AS AMENDED	2/23
FARRELL, BILL			DEFINE INFRASTRUCTURE USED IN TAX INCREMENT INDUSTRIAL FINANCE ACT		
SB0275	2/05	2/13		PASS AS AMENDED	2/15
GAGE, DEL			REPEAL NUISANCE TAXES -- CLEARANCE FEE, CEMENT, AND GYPSUM		
SB0278	2/06	2/14		DO PASS	2/14
GAGE, DEL			REPEAL NUISANCE TAXES -- EXPRESS CO, SLEEPING CAR CO, RURAL COOP ANNUAL FEE		
SB0279	2/06	2/14		PASS AS AMENDED	2/15
BROWN, BOB			PROVIDING A MONTANA TAXPAYER BILL OF RIGHTS AND OFFICE OF TAXPAYER ASSIST		
SB0280	2/06	2/14		DO PASS	2/18
BROWN, BOB			STANDARDIZE PROCEDURES FOR CERTAIN TAXES AND FEES		
SB0286	2/06	2/18		TABLED	
TVEIT, LARRY			CAPITAL COMPANY IN SMALL COUNTY OR CITY TO HAVE \$50,000 CAPITAL		
SB0294	2/07	2/19		TABLED	
DOHERTY, STEVE			ALLOW LOCAL GOVERNMENT TO IMPOSE LOCAL OPTION LODGING FACILITY USE TAX		

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SB0299	2/07	2/19		DO PASS		2/20
HALLIGAN, MIKE			REVISE INTERLOCUTORY ADJUDICATION OF APPEAL PENDING BEFORE STAB			
SB0317	2/08	2/20		TABLED		
THAYER, GENE			REPEAL SALES ASSESSMENT RATIO LAW			
SB0318	2/08				HIGHWAYS & TRANS.	
WEEDING, CECIL			IDENTIFYING AND TITLING PICKUP CAMPERS			
SB0319	2/08	2/20		PASS AS AMENDED		2/20
GROSFIELD, LORENTS			CLARIFYING GVW EXEMPTION FOR TAX-EXEMPT VEHICLES			
SB0333	2/08	2/14		DO PASS		2/15
GAGE, DEL			CLARIFY MONTANA SHAREHOLDER TAXATION OF OUT-OF-STATE SUBCHAPTER S CORP			
SB0339	2/09	2/21		TABLED		
DOHERTY, STEVE			REVISE TAXATION OF FINANCIAL INSTITUTIONS			
SB0341	2/09	2/20		PASS AS AMENDED		3/13
GAGE, DEL			ALLOW BUSINESS DEDUCTIONS FOR WHICH A FEDERAL CREDIT WAS TAKEN			
SB0345	2/11	2/19		DO PASS		3/07
GAGE, DEL			REVISE DISTRIBUTION OF COAL GROSS PROCEEDS AND LGST REVENUE TO LOCAL JURIS			
SB0352	2/12	3/08		TABLED		
TOWE, TOM			FREEZING COAL SEVERANCE TAX AT 20%			
SB0353	2/12	3/05		PASS AS AMENDED		4/01
TOWE, TOM			INCREASE CIGARETTE AND TOBACCO TAXES TO FUND UNIVERSITIES AND RESEARCH			
SB0354	2/12	2/22		TABLED		
GAGE, DEL			PERMITTING NET OPERATING LOSS DEDUCTION FOR CERTAIN CORPORATIONS			

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SB0359	2/12	2/22		PASS AS AMENDED		4/01
NATHE, DENNIS			INCOME TAX CREDIT FOR PHYSICIANS PRACTICING IN RURAL AREAS			
SB0373	2/14	3/18		TABLED		
GAGE, DEL			GENERALLY REVISING THE TAXATION OF OIL AND GAS			
SB0375	2/14	2/20		PASS AS AMENDED		2/20
BROWN, BOB			REVISE APPRAISAL INSTRUCTION; REQUIREMENT FOR STATE TAX APPEAL BOARD MEMBER			
SB0378	2/18	3/11		TABLED		
HARDING, ETHEL			PROHIBIT OTHER STATE FROM COLLECTING FOR TAX ON PENSION OR RETIREMENT PAY			
SB0384	2/14	3/07		DO PASS		3/23
LYNCH, J.D.			IMPOSE A STATEWIDE 2-MILL LEVY FOR VOCATIONAL AND TECHNICAL EDUCATION			
SB0390	2/14	2/18		PASS AS AMENDED		2/20
VAN VALKENBURG, FRED			MAKING CERTAIN PERSONAL PROPERTY ELIGIBLE FOR PROPERTY TAX RELIEF			
SB0396	2/15	3/15		TABLED		
ECK, DOROTHY			IMPOSING A TAX ON THE RENTAL OF VIDEO TAPES			
SB0411	2/16	3/15		ADVERSE RPT ADOPT		3/23
FRITZ, HARRY			EXPAND USE OF BED TAX BY HISTORICAL SOCIETY			
SB0412	2/18	3/07		PASS AS AMENDED		3/23
CRIPPEN, BRUCE			REVISE SALES ASSESSMENT LAW; 3-YEAR REAPPRAISALS STARTING IN 1994			
SB0416	2/18	3/11		ADVERSE RPT ADOPT	TAXATION	3/12
WILLIAMS, BOB			ALLOWING A TAX CREDIT FOR THE INSTALLATION OF A GEOTHERMAL DEVICE			
SB0416	3/18			PASS AS AMENDED		3/27
WILLIAMS, BOB			ALLOWING A TAX CREDIT FOR THE INSTALLATION OF A GEOTHERMAL DEVICE			

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SB0428	2/18	2/22		PASS AS AMENDED		4/01
NATHE, DENNIS			ALLOCATE MOTOR FUEL TAXES TO CERTAIN RESERVATIONS			
SB0429	2/18	3/13		TABLED		
JACOBSON, JUDY			REVISE BONDING PROVISION FOR TAX INCREMENT FINANCING			
SB0435	2/19	3/13		DO PASS		4/02
BROWN, BOB			REFERENDUM ON 5% INCOME AND CORPORATE SURTAX TO SUPPORT UNIVERSITY SYSTEM			
SB0436	2/19	3/13		PASS AS AMENDED		3/23
BROWN, BOB			REVISE AND RESTRUCTURE PROPERTY TAX CLASSIFICATIONS			
SB0438	2/19	2/22		DO PASS		2/23
BROWN, BOB			EXEMPT FROM BENEFICIAL USE TAX RAILROAD TRACKS OWNED BY THE UNITED STATES			
SB0445	2/20	3/14		PASS AS AMENDED		3/23
DOHERTY, STEVE			UNIFORM REVIEW PROCESS FOR MOST DEPT. OF REVENUE ADMINISTERED TAXES			
SB0446	2/20	3/14		TABLED		
REA, JACK			INCREASE VIDEO GAMBLING TAX TO BE USED TO INCREASE LIVE HORSERACING PURSES			
SB0450	2/20	3/18		TABLED		
HALLIGAN, MIKE			DIFFERENT INCOME RATES FOR JOINT, HEAD OF HOUSEHOLD, SEPARATE, AND SINGLE			
SB0454	2/21	3/20		DO PASS		3/26
DOHERTY, STEVE			PROVIDE COURT-ORDERED FUNDING OF NECESSARY DISTRICT COURT FUNDING			
SB0457	3/08	3/20		TABLED		
DOHERTY, STEVE			REVISE LAWS ON METAL MINES TAXATION			
SB0458	3/08	3/25		ADVERSE RPT ADOPT		3/27
THAYER, GENE			PRIVATIZE STATE LIQUOR SALES			

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SB0459	3/08	3/22		PASS AS AMENDED		3/28
VAN VALKENBURG, FRED			LOCAL OPTION REPEAL OF I-105			
SB0460	3/08	3/21		PASS AS AMENDED		4/02
SVRCEK, PAUL			GENERALLY REVISE TAXATION OF PROPERTY			
SB0461	3/08	3/26		PASS AS AMENDED		3/28
WATERMAN, MIGNON			QUARTERLY PAYMENT OF ESTIMATED INDIVIDUAL INCOME TAXES--PENALTY			
SB0462	3/08	3/22		PASS AS AMENDED		3/23
MAZUREK, JOE			REVISE TELEPHONE COMPANY LICENSE TAX			
SB0463	3/11	3/26		ADVERSE RPT ADOPT		4/01
ECK, DOROTHY			REPEAL THE PROVISIONS OF I-105 BY PROVIDING PROPERTY TAX RELIEF			
SB0464	3/13	3/28		PASS AS AMENDED		4/01
GAGE, DEL			ALLOCATION OF OIL AND GAS SEVERANCE TAXES TO TRIBAL GOVERNMENTS			
SB0465	3/13	3/21		TABLED		
WATERMAN, MIGNON			ESTABLISH A GRADUATED TAX ON NET GAMBLING MACHINE INCOME			
SB0466	3/15	3/19		TABLED		
BROWN, BOB			MONTANA ENERGY SECURITY POLICY ACT			
SB0467	3/22	3/27		TABLED		
TOWE, TOM			GENERAL INCOME AND PROPERTY TAX REFORM			
SB0468	3/20	3/26		PASS AS AMENDED		3/28
GAGE, DEL			CLARIFY DEFINITION AND ADMINISTRATION OF OIL AND GAS LOCAL GOV. SEV. TAX			
SB0470	3/26	4/02		TABLED		
TOWE, TOM			GENERALLY REVISING THE TAXATION OF COAL			

CHAIRMAN--MIKE HALLIGAN
NORMAL SCHEDULE==> SITE: RM 413/415

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY-JILL ROHYANS

--BILL NO--	REFER DATE	HEARING DATE	CONSIDERATION DATES	COMMITTEE ACTION	REREFERRED TO COMM	DATE OUT
SJ0011	1/23	1/28		DO PASS		2/05
DOHERTY, STEVE JOINT RESOLUTION FOR INTERIM STUDY ON THE LIQUOR QUOTA SYSTEM IN MONTANA						
SJ0015	2/05	2/13		DO PASS		2/14
VAUGHN, ELEANOR JOINT RESOLUTION AGAINST FALSE USE OF SOCIAL SECURITY FUNDS						
SJ0033	4/22	4/23		PASS AS AMENDED		4/23
TOWE, TOM JOINT RESOLUTION FOR INTERIM STUDY ON GENERAL TAX REFORM						

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By DAN HARRINGTON, CHAIR, on March 19, 1991, at 9:00 a.m.

ROLL CALL

Members Present:

Dan Harrington, Chairman (D)
Bob Ream, Vice-Chairman (D)
Ben Cohen, Vice-Chair (D)
Ed Dolezal (D)
Jim Elliott (D)
Orval Ellison (R)
Russell Fagg (R)
Mike Foster (R)
Bob Gilbert (R)
Marian Hanson (R)
David Hoffman (R)
Jim Madison (D)
Ed McCaffree (D)
Bea McCarthy (D)
Tom Nelson (R)
Mark O'Keefe (D)
Bob Raney (D)
Ted Schye (D)
Barry "Spook" Stang (D)
Fred Thomas (R)
Dave Wanzenried (D)

Staff Present: Lee Heiman, Legislative Council
Lois O'Connor, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Announcements/Discussion:

CHAIR HARRINGTON informed the proponents and opponents that they each had 15 minutes to testify.

REP. REAM stated that he met with the Income/Severance Tax Subcommittee to lay out what their thoughts were on the income tax proposal that he had been working on--a percentage of federal liability. Based on these preliminary discussions, the Great Falls Tribune and Independent Record blasted that proposal using data received from the **Governor's Budget Office**. The data in the articles is totally different than he has received from the DOR.

They talked it about it being a \$37 million a year tax increase when we talked about making it a revenue neutral bill. Whatever revenue neutral means; its either 30.11% or 31.99%. REP. REAM made a formal request of the Governor's Budget Office give him an explanation of the data that is in the two articles. They need to reconcile the differences between what he has received from the DOR from what the newspapers are using. He thinks this is bad journalism or bad data.

CHAIR HARRINGTON said how can the Governor's Office and his own DOR come in with two different figures before the bill was introduced. He stated that both of the figures should be reconciled.

HEARING ON SB 111

Presentation and Opening Statement by Sponsor:

SEN. HALLIGAN, Senate District 29, Missoula, stated recycling is something we have seen before in several different committees. SB 111 provides a market based incentive instead of trying to deal with the cosmetic aspects of recycling.

Page 2, Lines 6 - 14, focuses on trying to get retail businesses encouraged to purchase equipment to collect recyclable. Subsection 2 states recyclers currently in the business to purchase equipment to do more recycling; and all businesses, will receive a tax credit for their investment.

The tax credit is for investments in depreciable property to collect, transport, or process reclaimable materials or to manufacture a product from reclaimed material. It would be a 25% credit of the cost of the property purchased to collect , transport, or process reclaimable materials; and it would be a one time credit from the time they buy the depreciable property.

Proponents' Testimony:

Chris Kaufman, Montana Environmental Information Center, stated SB 111 will encourage a strong recycling industry.

Kari Lind, Graduate Student, U of M, provided written testimony. EXHIBIT 1

Janet Ellis, Montana Audubon Legislative Fund, said since businesses are not required to recycle, it makes sense to give them the incentive to recycle. For this reason, they support SB 111.

Alex McGavin, Graduate Student, U of M, provided written testimony. EXHIBIT 2

James Tutwiler, Montana Chamber of Commerce, support SB 111. He stated that using tax incentives encourage businesses to recycle is a proven approach. Any legislation that seeks to get more businesses involved in the recycling process in itself has merits. He urged the committee's support of SB 111.

Dan Walker, U.S. West, stated they favor SB 111 for a number of reasons. They have been involved in recycling metals and more recently paper in their business. We support this legislation because of the difficulty of recycling in our smaller communities. Where there are larger installations, it is more economical to go through the recycling process. The smaller communities find it more difficult, and we believe SB 111 will encourage recycling centers in smaller communities.

Opponents' Testimony: None

Questions From Committee Members:

REP. COHEN said some small business have already been making some of the investments SB 111 offers. He asked **SEN. HALLIGAN** if the bill could include business already doing this. **SEN. HALLIGAN** said Page 4, Line 13 - 15 states if property was purchased prior to January 1, 1992, but on or after January 1, 1986, a taxpayer is entitled to a credit for tax year 1992. So they would get a credit for a prior investment.

REP. THOMAS asked **SEN. HALLIGAN** why they were going back to 1986. **SEN. HALLIGAN** said because a piece of personal property would still be in good shape. 1986 is an arbitrary year. **Lee Heiman, Legislative Council,** stated when he drafted the bill, and the five year period seemed to work well in Oregon. The property purchased in that period of time would probably still be used for its original purpose.

REP. McCAFFREE asked if this would be a credit against a persons income tax. **SEN. HALLIGAN** said yes. There is no carryforward provision in it. We felt this should be a one time thing and not administratively impossible for the DOR.

REP. FAGG said that he liked the bill, but the definition of "reclaimable" property is broad and could be abused. He asked **Lee Heiman** to comment on it. **Mr. Heiman** said this was a synthesis of a number of definitions he picked up from a whole series of nationwide laws on recycling. From what he understood, the definition was suppose to be broad.

REP. ELLISON asked **SEN. HALLIGAN** if a sawmill which produces sawdust would qualify. **SEN. HALLIGAN** said that it would not be under the definition because sawdust would normally be disposed of. **Tony Gruber, UHBS,** said sawdust is not a solid waste under Montana law.

REP. RANEY asked SEN. HALLIGAN if he considered limiting the amount to a specific dollar amount because of such things as stone. SEN. HALLIGAN said that it was talked about but we wanted a draw first to see what would happen. Then we could put a sunset on it. CHAIR HARRINGTON said that it would be a possibility that would be looked at in the subcommittee.

Closing by Sponsor:

SEN. HALLIGAN said that he would work with the committee on the bill.

HEARING ON SB 238

Presentation and Opening Statement by Sponsor:

SEN. CRIPPEN, Senate District 45, Billings, stated SB 238 revises the Municipal Finance Consolidation Act of 1983 to allow the participation by the Montana University System Board of Regents.

The Intermediate Term Capital Program which is called ENTERCAP was created in 1983 to provide intermediate term loans for Montana cities, towns, counties, school districts, water and sewer districts, and other local jurisdictional governments. SB 238 would add the university system. It allows the State Board of Investments intermediate loans to the local jurisdiction so they can take advantage of loan interest rates, consolidation projects, and so they would be able to buy property on a short term basis instead of lease it.

Proponents' Testimony:

Ken Heikes, Montana University System, stated the Board of Regents, Commissioners Office, and the university units are all in support of SB 238. It provides them with another option for borrowing. It seems right that the Board of Regents and not the state be allowed to borrow, on a short term basis, from another arm of the state government.

Dave Lewis, Board of Investments, told the committee how the program works. They sell bonds and put the money in a pool. We then lend it out on a five year term to the local governments. It has been a very successful program. We have over \$9 million in loan outstanding and the rates vary between 5.75% and 7.95%. Counties, school districts, and local governments come to them for loans of less than \$500,000 and we give them a five year period to pay the loan off. It would be useful to the university systems to buy scientific equipment. It also saves the taxpayers money because most federal financing is tied to the prime rate. We did a computer system for a school district who financing was going to cost them 13%. They financed it for 7.5%.

Opponents' Testimony: None

Questions From Committee Members:

REP. GILBERT asked Dave Lewis if in his estimation the inclusion of the Board of Regents cut into the amount of money available to the other entities. Mr. Lewis said no; in fact, it would help as far as the rate. The larger the pool; the cheaper the money as far as we can spread our fixed costs across the divisions. We go to the market to borrow money depending upon demand, so there is not a limit on the amount we can borrow.

REP. MCCARTHY asked Mr. Lewis if in allowing this other option to the Board are we shortening the time frame in which they would borrow the money. Mr. Lewis said that they would be getting five year financing from them. They might not be able to get it from a lender.

Closing by Sponsor:

SEN. CRIPPEN hoped that the committee looked favorably on SB 238, and asked that REP. NELSON carry the bill since he was the second signer on the bill.

HEARING ON SB 262 and SB 263

Presentation and Opening Statement by Sponsor:

SEN. WILLIAMS, Senate District 15, Hobson, stated SB 262 and SB 263 are both from actions and resolution passed by the County Commissioners in Fergus County. The counties are allowed by statute to offer contracts for deeds on property sold. The interest rate for the contracts is statutorily set.

Page 1, Line 19 of SB 262 says the interest rate is set at 8%. We are asking that it be changed to be 4.9% because of the fluctuating interest rates, there are times when the counties lose too much money. When the interest rates get high, it puts the counties in the business of banking.

SB 263 relates to HB 262.

Proponents' Testimony:

Gordon Morris, Montana Association of Counties, said that SB 262 could be viewed as a privatization bill. It would take the installment purchase option and make it more attractive to individuals who are buying tax deed property. County Commissioners would then be able to establish a rate on the sale, which may not exceed more than 4 percentage points of the prime rate in major banks of New York. He provided the committee with a copy of the law that states they are limited as to that rate.

EXHIBIT 3

Mr. Morris provided written testimony on HB 263. **EXHIBIT 4**
He stated that the current law is that counties, in terms of recovery of costs for processing tax deed property, are limited to a ten dollar cost recovery. HB 263 would recover actual costs associated with tax deed properties. Some counties pay far more than the limit of \$10.

Opponents' Testimony: None

Questions From Committee Members:

REP. FOSTER asked SEN. WILLIAMS for clarification on SB 263 in that currently, someone pays \$10 for processing tax deed property; and under SB 263, they would pay \$2,481. SEN. WILLIAMS deferred the question to Gordon Morris. Mr. Morris said no. He stated when the tax deed property is sold, currently from the proceeds, the county is entitled to \$10 and \$10 only. Referring to the example provided to the committee, they had a \$50,000 property; the county processed it and sold it for \$40,000. The county got \$10,000 incurred actual costs of \$2,000. From the proceeds of the sale, the county would take out, first and foremost, their actual cost for processing the sale. The balance would then be distributed back to the various funds that would get money from the sale. It does not come from the purchaser.

REP. ELLISON asked SEN. WILLIAMS if on HB 262 there was no minimum that they would have to charge on the interest. SEN. WILLIAMS said no. That amount would be set by the County Commissioners.

Closing by Sponsor:

SEN. WILLIAMS said he appreciated the County Commissioners in Fergus County because they are looking at ways to save a few dollars and still offer all the services necessary. REP. GRINDE will carry both bills.

HEARING ON SB 278

Presentation and Opening Statement by Sponsor:

SEN. GAGE, Senate District 5, Cut Bank, stated SB 278 repeals the express company license tax and the sleeping car company license tax. We get no revenue from either at the present time.

Proponents' Testimony:

Jeff Miller, DOR, stated that these particular taxes are outmoded. One was put on in 1917 and the other in 1923. We have long since lost our last taxpayers in these industries. This is a house cleaning measure.

Opponents' Testimony: None

Questions From Committee Members:

REP. M. HANSON asked SEN. GAGE if all the section the committee would be repealing would be expressly deal with the express companies and sleeping car companies. SEN. GAGE said yes.

Closing by Sponsor:

SEN. GAGE asked the REP. ELLISON carry SB 278.

HEARING ON HB 976**Presentation and Opening Statement by Sponsor:**

REP. SWYSGOOD, House District 73, Dillon, stated HB 976 is similar to the bill he carried in the last session which deals with the taxation on talc. In the interim, he sent the members of the Legislature a letter of the positive results of that legislation. That bill allowed for a \$12 million expansion of the talc plant in Beaverhead County. Subsequently, it increased employment and extended the life of the mine for 35 to 50 more years.

HB 976 does basically the same thing. It establishes a rate of taxation on vermiculite. This is triggered by the Consumer Price Index as the talc bill. HB 976 contains a retroactive date that allows us to go back to 1989 Consumer Price Index for talc because it is difficult for the DOR to assess the current CPI as it comes out so late.

There is no vermiculite being mined in Montana at the present time. We have two proposed mines under consideration: one in Beaverhead County and one in Butte-Silver Bow County. HB 976 establishes a flat rate of \$27 a ton being triggered every year by the CPI. It also takes the RITT from the current .05% and changes it to 2% for vermiculite only. This is a revenue neutral adjustment because of the price that was set on the tonnage.

Proponents' Testimony:

Dennis Burr, Montana Taxpayers Association, said that net proceed in these micaceous minerals have been subject to litigation for years. SB 976 is doing the same thing with vermiculite as was done with talc in the last session.

Under the current system, you start with the gross value of the product. Then you subtract labor cost, depreciation of machinery, and other things to get to the net proceeds. We looked at the relationship over a period of years. With vermiculite, we might be starting with \$95 a ton. The average deduction over the years have reduced it down to \$27 a ton. HB 976 says, rather than going through that process, we will set the value at \$27 a ton and be done with it. It gives the industry and local governments some predictability because normally the

net proceeds amount fluctuates with they type of product being produced and the types of expenses that they incur.

HB 976 would have a net loss to the state of \$2,000 in the first year and have a net gain to the state in the second year of \$15,000. Same is true with local governments. A net loss of \$6,000 in the first year and a gain of \$24,000 in the second year. This is an indication of how it fluctuate between a couple of years. He urged the committee's support.

Gary Langley, Montana Mining Association, stood in support of HB 976 on the basis that it is consistent with what the Legislature has been doing with the tax policy on minerals.

Koehler Stout, Mineral Products Inc., said that they are one of the companies trying to get the vermiculite mine started in Beaverhead County. They favor this tax because whenever you start a mine, a market must be established and the cost must be predicted. These taxes will allow them to predict what there costs will be.

JoAnne Chance, Speaking on Behalf of the Beaverhead County Commissioners, stated they support HB 976 because they feel it is tax consistent, good for the industry, the county, and the citizens.

Dorothy Donovan, Beaverhead County Superintendent of Schools, said she supports the bill because the changes it proposes are tax neutral and is beneficial to our local schools and new industry.

Opponents' Testimony: None

Questions From Committee Members: None

REP. FOSTER said he would like to see the fiscal note before HB 976 is acted upon.

CHAIR HARRINGTON asked REP. SWYSGOOD if there was a vermiculite mine in operation at present. REP. SWYSGOOD said no. There was a mine in operation in Libby some years ago, but was shut down due to asbestos. The test showed very little asbestos if any and that is the reason for HB 976.

Closing by Sponsor:

REP. SWYSGOOD said that previous legislation in the last session on the talc industry was a positive step. We didn't give them a tax break. We gave them predictability so they could figure their cost of business. This is all HB 976 does.

EXECUTIVE ACTION ON HB 976

Motion: REP. HOFFMAN MOVED HB 976 DO PASS.

Discussion:

CHAIR HARRINGTON said HB 976 dealt with the vermiculite mines. There are no mines operating today. This mine does the same thing to the vermiculite mines as they did with the talc in the last session.

Vote: Motion that HB 976 Do Pass carried 20 to 1 with REP. ELLIOTT voting no.

EXECUTIVE ACTION ON SB 278

Motion/Vote: REP. MCCARTHY MOVED SB 278 BE CONCURRED IN AND BE PLACED ON CONSENT CALENDAR. Motion carried unanimously.

EXECUTIVE ACTION ON SB 262

Motion/Vote: REP. ELLISON MOVED SB 262 BE CONCURRED IN. Motion carried unanimously.

EXECUTIVE ACTION ON HB 263

Motion/Vote: REP. ELLIOTT MOVED SB 263 BE CONCURRED IN. Motion carried unanimously.

EXECUTIVE ACTION ON SB 238

Motion/Vote: REP. ELLISON MOVED SB 238 BE CONCURRED IN. Motion carried unanimously.

EXECUTIVE ACTION ON HB 444

Motion: REP. WANZENRIED MOVED HB 444 DO PASS.

Motion: REP. WANZENRIED moved to amend HB 444. EXHIBIT 5

Discussion:

REP. WANZENRIED said HB 444 exempts community colleges in four counties from I-105. It is not an end run on I-105, it is a straight out exemption for community colleges from I-105. He explained the amendments. The most important one being #4 which specifies the limitation of growth to the mill levy. The language limits the growth of the mill levies to no more than 5% growth. The exemption would apply to parts of Lincoln County, Flathead County, Dawson County and Custer County.

Vote: Motion to amend HB 444 carried 16 to 1 with REP. ELLIOTT voting no.

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 444 DO PASS AS AMENDED. Motion failed 7 to 10 on a roll call vote. EXHIBIT 5

Motion/Vote: REP. THOMAS MADE A SUBSTITUTE MOTION HB 444 BE TABLED. Motion carried 10 to 7 on the reverse vote of Exhibit 5.

EXECUTIVE ACTION ON HB 526

Motion: REP. SCHYE MOVED HB 526 DO PASS.

Discussion:

REP. SCHYE said one bill did come over from the Senate Fish and Game. The committee should look at the possibility of putting the two together.

Motion: REP. SCHYE withdrew his Do Pass motion. NO ACTION WAS TAKEN ON HB 526.

EXECUTIVE ACTION ON HB 532

Discussion:

REP. REAM stated that the Income/Severance Tax Subcommittee recommended that HB 532 Do Not Pass. HB 532 deals with the tax on rental cars comparable to the ones for state parks. It is not earmarked, it would go into the general fund.

Motion/Vote: REP. ELLIOTT MOVED HB 532 BE TABLED. Motion carried 20 to 1 with REP. REAM voting no.

EXECUTIVE ACTION ON HB 617

Motion: REP. REAM MOVED HB 617 DO PASS.

Discussion:

REP. REAM said his proposal would be to send HB 617 to the Appropriation Committee because it does have a fiscal impact. This bill required that the DOR release certain information about taxes breaks so that the Legislators know what this means in terms of lost revenue. It also requires a positive action on the part of the Governor's Office when they go through the budgeting process to do the same thing. REP. REAM explained the amendments.

Motion/Vote: REP. ELLIOTT moved to amend HB 617. Motion carried unanimously. EXHIBIT 6

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 617 DO PASS AS AMENDED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 677

Motion: REP. WANZENRIED MOVED HB 677 DO PASS.

Motion: REP. WANZENRIED moved to amend HB 677. EXHIBIT 7

Discussion:

REP. WANZENRIED said that this was REP. BENEDICT'S bill which establishes a literacy program at a local level. Most of the concerns were remedied by the amendments.

Vote: Motion to amend HB 677 carried unanimously.

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 677 DO PASS AS AMENDED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 701

Motion: REP. O'KEEFE MOVED HB 701 DO PASS.

Motion: REP. O'KEEFE moved to amend HB 701. EXHIBIT 8

Discussion:

REP. COHEN stated that the Property Tax Subcommittee put amendments on HB 701. He stated that HB 701 deals with the experimental technologies in clean coal and devises a tax exemption for the new and specialized equipment not for the whole plant.

Vote: Motion to amend HB 701 carried unanimously.

Motion: REP. O'KEEFE moved to further amend HB 701.

Discussion:

REP. O'KEEFE stated that on Page 4, Line 4 after "shall" insert "from time to time". This is the original language in the law that was cut. It allows the money to stay in the account as long as possible so the interest will be distributed to the other programs.

Vote: Motion to further amend HB 701 carried unanimously.

Motion/Vote: REP. COHEN MADE A SUBSTITUTE MOTION THAT HB 701 DO PASS AS AMENDED. Motion carried unanimously. EXHIBIT 9

EXECUTIVE ACTION ON HB 850

Motion: REP. ELLIOTT MOVED HB 850 DO NOT PASS.

Motion: REP. THOMAS MADE A SUBSTITUTE MOTION THAT HB 850 DO PASS.

Discussion:

REP. THOMAS said that HB 850 should be sent to the House floor for full debate.

Motion/Vote: REP. ELLIOTT MADE A SUBSTITUTE MOTION THAT HB 850 BE TABLED. Motion carried 13 to 8 on a roll call vote. EXHIBIT 10

EXECUTIVE ACTION ON HB 935

Motion: REP. RANEY moved to amend HB 935. He moved to strike all the language referring to funding by either of the gambling sources and put it in the general fund.

Discussion:

CHAIR HARRINGTON said it is ridiculous to send the bill to Appropriation because they are not going to get the funding from there. They might as well kill the bill here.

REP. GILBERT agreed with REP. RANEY'S amendment. He said they have done more than change the method of funding; they have created another new gambling bill. REP. ELLIOTT said he is not an advocate of gambling and he would rather see the bill go to Appropriations to get general fund money. However, many worthwhile bill have gone to Appropriation and have gotten no money because there is no money in the general fund.

Vote: Motion on REP. RANEY'S amendment failed 9 to 12 on a roll call vote. EXHIBIT 11

Motion/Vote: REP. STANG moved to amend HB 935. He moved to change the 5% of the gross value of the game to 15%. Motion carried 18 to 3 with REPS. GILBERT, M. HANSON, and WANZENRIED voting no.

Motion: CHAIR HARRINGTON MOVED HB 935 DO PASS AS AMENDED.

Motion/Vote: REP. COHEN MADE A SUBSTITUTE MOTION HB 935 BE TABLED. Motion carried 11 to 9 on a roll call vote. EXHIBIT 12

EXECUTIVE ACTION ON HB 982

TRANSCRIPTION TAPES ON HB 982 WERE DEFECTIVE. ALL AVAILABLE INFORMATION IS INCLUDED IN THESE MINUTES.

Motion: REP. O'KEEFE MOVED HB 982 DO PASS.

Motion: REP. O'KEEFE moved to amend HB 982. EXHIBITS 13,14,15

Vote: Motion to amend HB 982 carried 10 to 4 on a roll call
vote. EXHIBIT 16

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB
982 DO PASS AS AMENDED. Motion carried 19 to 2 with REPS. COHEN
and THOMAS voting no.

ADJOURNMENT

Adjournment: 11:30 a.m.



DAN HARRINGTON, Chair



LOIS O'CONNOR, Secretary

DH/lo

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 3/19/91

NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN	✓		
REP. BOB REAM, VICE-CHAIRMAN	✓		
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT	✓		
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓		
REP. BOB GILBERT	✓		
REP. MARIAN HANSON	✓		
REP. DAVID HOFFMAN	✓		
REP. JIM MADISON	✓		
REP. ED MCCAFFREE	✓		
REP. BEA MCCARTHY	✓		
REP. TOM NELSON	✓		
REP. MARK O'KEEFE	✓		
REP. BOB RANEY	✓		
REP. TED SCHYE	✓		
REP. BARRY "SPOOK" STANG	✓		
REP. FRED THOMAS	✓		
REP. DAVE WANZENRIED	✓		

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House
Bill 976 (first reading copy -- white) do pass .

Signed: _____
Dan Harrington, Chairman

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 278 (third reading copy -- blue) be concurred in and be placed on consent calendar.

Signed: _____
Dan Harrington, Chairman

Carried by: Rep. Ellison

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 262 (third reading copy -- blue) be concurred in .

Signed: _____
Dan Harrington, Chairman

Carried by: Rep. Grinde

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 263 (third reading copy -- blue) be concurred in .

Signed: _____
Dan Harrington, Chairman

Carried by: Rep. Grinde

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 238 (third reading copy -- blue) be concurred in .

Signed: _____
Dan Harrington, Chairman

Carried by: Rep. Ellison

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House Bill 617 (first reading copy -- white) do pass as amended .

Signed: _____
Dan Harrington, Chairman

And, that such amendments read:

1. Page 2, line 24.

Following: "chapters"

Insert: "30,"

2. Page 3, line 2.

Following: "including the"

Insert: "type, income class, and"

3. Page 4, line 11.

Following: "chapters"

Insert: "30,"

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that House Bill 677 (first reading copy -- white) do pass as amended .

Signed: _____
Dan Harrington, Chairman

And, that such amendments read:

1. Title, lines 6 and 7.

Strike: "; PROVIDING THAT THE LEVY IN SUPPORT OF COUNTY LITERACY PROGRAMS IS NOT"

Insert: "THAT GIVE FIRST PRIORITY TO PROVIDING DIRECT INSTRUCTION TO ADULTS, WHICH LEVY IS"

2. Title, lines 8 and 9.

Strike: "AND" on line 8 through "MCA" on line 9

Insert: "PROVIDING FOR THE ADMINISTRATION OF A COUNTY ADULT LITERACY FUND BY A COUNTY ADULT LITERACY BOARD; AND ESTABLISHING CONDITIONS FOR THE USE OF COUNTY LITERACY FUNDS"

3. Page 1, lines 12 and 13.

Strike: "Authorization" on line 12

Insert: "County adult literacy programs -- authorization"

Strike: "for county literacy programs" on line 13

Following: "(1)"

Insert: "(a)"

4. Page 1, line 17.

Following: "programs"

Insert: "that give first priority to providing direct instruction to adults"

5. Page 1, line 19.

Strike: "(2)"

Insert: "(b)"

6. Page 1, lines 19 and 20.

Strike: "governing body may, by resolution, make expenditures from the"

7. Page 1, line 20.

Strike: "solely"

Insert: "may be used only"

8. Page 1, line 21.

Following: line 20

Insert: "adult"

9. Page 1.

Following: line 21

Insert: "(2)(a) If a county levies a property tax for adult literacy programs, the county governing body shall appoint a county adult literacy board to administer the expenditure of funds from the county adult literacy fund established in subsection (1).

(b) The county adult literacy board shall coordinate all adult literacy programs receiving county adult literacy funds. The board may adopt policies concerning program standards and financial accountability for organizations receiving adult literacy funds. The board may require that adult literacy programs match adult literacy funds with federal, state, or private money. The board may, with the concurrence of the appropriate county officials, arrange for county in-kind services to support adult literacy programs.

(c) County adult literacy funding may be expended only on literacy programs for persons who are at least 19 years of age and whose high school class has graduated."

10. Page 1, line 22 through page 8, line 17.

Strike: section 2 in its entirety

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that House Bill 701 (first reading copy -- white) do pass as amended .

Signed: _____
Dan Harrington, Chairman

And, that such amendments read:

1. Page 2, line 11.

Strike: "A"

Insert: "The buildings, facilities, or equipment installed under
a"

2. Page 2, line 17.

Strike: "shall approve"

Insert: "must have approved"

3. Page 2, line 19.

Strike: "shall approve"

Insert: "must have approved"

4. Page 2, line 20.

Following: "hearing."

Insert: "The governing body of each affected local government must be notified in writing of the buildings, facilities, and equipment proposed to be exempt from taxation and the value of the buildings, facilities, and equipment. A tax exemption may not be granted under this section unless it is approved by every local government that would be affected by the project."

5. Page 2, line 23.

Following: ", the"

Insert: "buildings, facilities, or equipment installed under the"

6. Page 2, line 24.

Strike: "all"

Insert: "the specified percentage of"

Following: "taxes"

Insert: "as approved by the governing bodies. The percentage amount may be any amount up to 100%, but it must be the same for all state and local property taxes"

7. Page 3, line 5.

Following: "(5)"

Insert: "The department shall, in writing, notify the department of revenue's agent in the county or counties in which the project is located of the date the final approval for the tax exemption of the property was granted under this section and shall specifically identify each piece of real or personal property subject to the tax exemption."

8. Page 3, line 7.

Following: "first."

Insert: "The tax exemption begins on January 1 of the year after the department of revenue receives notification of the final approval under this section. The department shall, in writing, notify the department of revenue's agent in the county or counties in which the project is located when the exemption has expired."

9. Page 4, line 4.

Following: "shall"

Insert: "from time to time"

10. Page 4, line 13.

Strike: "and interest"

11. Page 6, line 1.

Strike: "and interest"

12. Page 6, line 21.

Strike: the second "commercial"

13. Page 6, line 22.

Strike: "capitalization"

Insert: "commercialization"

14. Page 7, line 11.

Following: "loan"

Insert: "in an amount up to \$25 million"

Y.O. 41
3-21-91
Lme

HOUSE STANDING COMMITTEE REPORT

March 19, 1991

Page 1 of 3

Mr. Speaker: We, the committee on Taxation report that House Bill 982 (first reading copy -- white) do pass as amended.

Signed: [Signature]
Dan Harrington, Chairman

And, that such amendments read:

1. Title, line 8.

Following: "1989,"

Insert: "EXTENDING THE NET PROCEEDS TAX EXEMPTION FOR NEW OIL AND GAS PRODUCTION WHILE THE PRICE OF OIL LESS THAN \$25 A BARREL,"

2. Page 12, lines 16 through 19.

Strike: subsection (1) in its entirety

Renumber: subsequent subsections

3. Page 15, line 4.

Following: ";

Insert: "and"

4. Page 15, line 7.

Strike: "and"

Insert: "."

5. Page 15, lines 8 through 13.

Strike: subsection (iv) in its entirety

6. Page 17, line 17.

Following: "calculated;"

Insert: "and"

7. Page 17, lines 18 through 23.

Strike: subsection (h) in its entirety

Renumber: subsequent subsection

8. Page 19, line 12.

Strike: "(1)"

9. Page 19, lines 19 through 21.

Strike: "less" on line 19 through "15-23-602(1)(e)(iv)," on line 21

10. Page 20, lines 5 through 7.

Strike: subsection (2) in its entirety

11. Page 22, line 3.

Following: "exempt"

Insert: "-- limitation"

12. Page 22, line 16.

Strike: ", and before July 1, 1991"

13. Page 22.

Following: line 23

Insert: "(4) The exemption provided in subsection (1) applies to production in this state in any quarter only if the price per barrel for west Texas intermediate crude oil is less than \$25 a barrel as reported in the Wall Street Journal."

14. Page 67, line 8 through page 68, line 21.

Strike: sections 33 and 34 in their entirety

Renumber: subsequent sections

15. Page 68, line 23.

Strike: "\$275"

Insert: "\$254"

16. Page 69, line 1.

Strike: "Sections"

Insert: "Section"

Strike: ", 33, and 34"

Strike: "are"

Insert: "is"

17. Page 69, line 4.

Strike: "sections"

Insert: "section"

Strike: ", 33, and 34"

18. Page 69.

Following: line 8

Insert: "NEW SECTION. Section 36. Coordination instruction. If Senate Bill No. 17 is passed and approved and if it includes a section that amends 15-1-501, the appropriation in [section 33] is reduced from \$254 million to \$23 million.

NEW SECTION. Section 37. Nonseverability. It is the intent of the legislature that each part of [this act] is essentially dependent upon every other part, and if one part is held unconstitutional or invalid, all other parts are invalid."

Renumber: subsequent sections

19. Page 69, line 10.

Strike: the second "through"

Insert: ", "

Strike: ", 36, "

Insert: "through"

20. Page 69, line 14.

Strike: "35"

Insert: "33"

21. Page 69.

Following: line 15

Insert: "(1)"

22. Page 69.

Following: line 18.

Insert: "(2) Coal, oil, and natural gas produced after December 31, 1988, and before January 1, 1991, are subject to taxation as provided by Chapter 11, Special Laws of 1989, as amended by Chapter 3, Special Laws of 1990. Coal, oil, and natural gas produced after December 31, 1990, are subject to taxation as provided in [this act]."

I am pleased with the legislature's intent to enact a bill that encourages businesses to collect or manufacture products from reclaimed materials and also provides an additional 5% tax credit to business for the business-related use of recyclable materials.

Reuse and recycling of materials are responsible ways of dealing with our solid waste problems.

- * The EPA estimates that by 1992, over half of the landfills in the US will close.
- * Of Montana's 170 landfills, 75 will be exhausted in 5 years.
- * The best solution for coping with this problem is to reduce the amount of solid waste sent to the landfills.
- * By encouraging reuse and converting waste into valuable resources we not only reduce waste but also conserve energy and natural resources.
- * Recycling also provides jobs and revenues.

It has been demonstrated in many areas of the country that the use of tax credits and tax deductions have been successfully implemented to encourage recycling and market development.

- * Oregon, California, Pennsylvania and New Jersey are offering income tax credits for recycling-collection trucks purchased by waste haulers and wastepaper balers by grocers.
- * A study by the Oregon Dept. of Energy found that among companies that received tax credits, 43% said they were a strong incentive for investing in recycling.
- * Tax deductions granted for the use of business-related recyclable materials serves to promote the use of recyclables which in effect stabilizes markets and decreases wastes that would eventually end up in the landfills.

Montana is one of the few states that has virtually no recycling legislation. We need to take a critical, long-range

Ex. 1
3-19-91
SB 111

look at our solid waste problems and the decreasing supply of resources. SB111 would provide an important step in this process by encouraging involvement by business.

We must protect our valuable resources and use them judiciously in order to provide for future generations. Legislation, such as SB111 would not only generate jobs that would stimulate Montana's economy but would also benefit our environment and our people.

Thank you.

Gari Lord

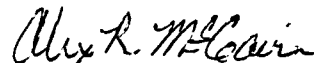
TESTIMONY

Senate Bill 111
House Taxation Committee
March 19, 1991

Alex R. McGavin
P.O. Box 7704
Missoula, MT 59807

Mr. Chairer and Council, my name is Alex McGavin. I am a M.P.A. graduate student at the University of Montana. I urge you to support SB 111 because it would encourage business involvement in the reclamation and recycling of materials. On its face, SB 111 is a sensible bill for Montana. Good recycling programs require more than people who are willing to separate their own waste. It requires a strong industry. All Montanans would benefit, both directly and indirectly, by this proposed legislation. I thank you for your attentiveness.

Sincerely,



Alex R. McGavin

ACQUISITION, TRANSFER, AND
MANAGEMENT OF PROPERTY AND BUILDINGS

7-8-2306

tax deed. Such purchase and payment may be effected by an installment contract with annual payments as hereinafter provided.

History: En. Sec. 1, Ch. 171, L. 1941; amd. Sec. 1, Ch. 144, L. 1945; R.C.M. 1947, 44-190(part).

7-8-2304. Terms for sale of tax-deed land. (1) A sale must be made for cash or, in the case of real property, on terms that the board of county commissioners approves.

(2) (a) If the sale is made on terms, at least 20% of the purchase price must be paid in cash at the date of sale and the remainder may be paid in installments extending over a period not to exceed 5 years. All deferred payments bear interest at the rate of 8% per annum.

(b) If a sale is made on terms, the chairman of the board shall execute a contract containing the terms that are provided by a contract approved by the department of revenue.

History: En. Sec. 2, Ch. 171, L. 1941; amd. Sec. 1, Ch. 187, L. 1949; amd. Sec. 1, Ch. 163, L. 1969; R.C.M. 1947, 84-4191(part); amd. Sec. 7, Ch. 704, L. 1989.

Compiler's Comments

1989 Amendment: In (2)(b), before "contract", deleted "uniform" and substituted

"approved" for "prescribed"; and made minor changes in phraseology. Amendment effective May 22, 1989.

7-8-2305. Deed of conveyance — reservation of mineral royalty.

(1) Subject to the provisions of subsection (2), upon payment of the purchase price in full, together with all interest which may become due on any installment or deferred payments, the chairman of the board of county commissioners shall execute a deed attested to by the county clerk to the purchaser or his assigns or such other instruments as shall be sufficient to convey all of the title of the county in and to the property so sold.

(2) The county may in the discretion of the board reserve not to exceed 6 1/4% royalty interest in the oil, gas, other hydrocarbons, and minerals produced and saved from said land.

History: En. Sec. 2, Ch. 171, L. 1941; amd. Sec. 1, Ch. 187, L. 1949; amd. Sec. 1, Ch. 163, L. 1969; R.C.M. 1947, 84-4191(part).

Cross-References

Actions arising from the seizure or sale of property for taxes, 27-2-210.

7-8-2306. Distribution of sale and lease proceeds. The proceeds of every sale or lease under this part or part 25 shall be paid over to the county treasurer, who shall apportion and distribute the same in the following manner:

(1) (a) Upon a sale of such property, the proceeds of each sale up to the amount of \$10 shall be credited to the county general fund to reimburse such for expenditures made therefrom in connection with the procurement of the tax deed and holding of the sale.

(b) Upon a sale of the property, if there be any amount remaining of such proceeds after the payment of the amount specified in subsection (1)(a) and such remainder is:

(i) in excess of the aggregate amount of all taxes and assessments accrued against such property for all funds and purposes, without penalty and interest, then so much of such remaining proceeds shall be credited to each fund

One
Back

216

RESOLUTIONS 90-22

TAX DEED COSTS

WHEREAS, counties are charged with collecting taxes for all entities; and

WHEREAS, this duty sometimes requires Tax Deed Process; and

WHEREAS, the tax deed process is an added expense to the counties; and

WHEREAS, these costs are not always recovered (if the tax deed sale doesn't gross enough money) under current statutes.

NOW THEREFORE BE IT RESOLVED that MACo ask the 1991 legislature to delete the words shown from §7-8-2306(1)(a), as follows:

1(a) Upon a sale of such property, the proceeds of each sale shall be credited to the county general fund to reimburse such for expenditures made therefrom in connection with the procurement of the tax deed and holding of the sale.

(b) Upon a sale of the property, if there be any amount remaining of such proceeds after the payment of the amount specified in subsection (1)(a) and such remainder is:

SUBMITTED BY: Districts 6 - 7
Fergus County

APPROVED: ANNUAL CONVENTION
JUNE 13, 1990

PRIORITY: HIGH

RE: SB#263
on Tax Deed- county's costs
Testimony- Vern Petersen
Fergus County Commissioner

Page 1 of 2

EXAMPLE of Property Sold by Fergus County in 1989:

Del. Tax	\$ 38,629.00	
Penalty/Interest	16,051.00	(Penalty \$721/ Interest \$15,329)
County Costs	<u>2,481.00</u>	
 TOTAL	 \$ 57,161.00	
 SALES PRICE	 \$ 41,000.00	

Under current statute the county is reimbursed \$10.00; and the remaining \$40,990 is distributed to school districts, city, etc.

Proposed law would reimburse the county's tax deed account for \$2,481; and the remaining \$38,519 would be distributed.

Tax Deed Costs included for this example:

Tax Deed Search	\$ 156.60
Certified Mail	8.00
Publications	14.50
Attorney fee (outside)	599.60
Attorney fee (outside)	<u>101.71</u>
	\$ 879.91
 After court case	
Search update	35.00
Certified Mail	6.00
Publications	<u>46.50</u>
	\$ 967.47
Insurance costs*	612.00
Deliquent water,sewer, & power costs	<u>902.13</u>
TOTAL	\$ 2,481.54

* Insurance costs were to insure property from the time Fergus County took tax deed until sold at tax deed sale.

Amendments to House Bill No. 444
First Reading Copy

Requested by Rep. Wanzenried
For the Committee on Taxation

Prepared by Lee Heiman
March 12, 1991

Include Service Regions

1. Title, line 5.

Following: "DISTRICT"

Insert: "AND SERVICE REGION"

2. Title, lines 6 and 7.

Strike: "PLACING" on line 6 through "YEAR;" on line 7

3. Page 6, line 16.

Following: "districts"

Insert: "and community college service regions"

Mandatory levy limited to FTE student adjusted 5% max increase

4. Page 9, lines 2 and 3.

Strike: "The mandatory levy amount may not be increased more than 5% a year."

Insert: "An increase in the mandatory mill levy amount is limited to 5% of the previous year's unrestricted budget, adjusted for any increase or decrease in the number of full-time equivalent students in the community college. The maximum increase is determined by multiplying the previous year's budget by 5% and then multiplying that product by the quotient of the number of full-time equivalent students in the present year divided by the number of full-time equivalent students in the previous year."

EXHIBIT 6
DATE 3-19-91
HB 444

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 3/19 BILL NO. _____ NUMBER 444

MOTION: Bill as amended.

NAME	AYE	NO
REP. BEN COHEN, VICE-CHAIRMAN		
REP. ED DOLEZAL	✓	
REP. JIM ELLIOTT		✓
REP. ORVAL ELLISON		✓
REP. RUSSELL FAGG		✓
REP. MIKE FOSTER		✓
REP. BOB GILBERT		✓
REP. MARIAN HANSON		✓
REP. DAVID HOFFMAN		✓
REP. JIM MADISON		
REP. ED MCCAFFREE		
REP. BEA MCCARTHY	✓	
REP. TOM NELSON		✓
REP. MARK O'KEEFE	✓	
REP. BOB RANEY		
REP. BOB REAM, VICE-CHAIRMAN	✓	
REP. TED SCHYE	✓	
REP. BARRY "SPOOK" STANG		✓
REP. FRED THOMAS		✓
REP. DAVE WANZENRIED	✓	
REP. DAN HARRINGTON, CHAIRMAN	✓	
TOTAL		

7:10

Amendments to House Bill No. 617
First Reading Copy

Requested by Income Tax Subcommittee
For the Committee on Taxation

Prepared by Lee Heiman
March 14, 1991

1. Page 2, line 24.
Following: "chapters"
Insert: "30,"

2. Page 3, line 2.
Following: "including the"
Insert: "type, income class, and"

3. Page 4, line 11.
Following: "chapters"
Insert: "30,"

Amendments to House Bill No. 677
First Reading Copy

Requested by Rep. Benedict
For the Committee on Taxation

Prepared by Lee Heiman
March 9, 1991

1. Title, lines 6 and 7.

Strike: "; PROVIDING THAT THE LEVY IN SUPPORT OF COUNTY LITERACY PROGRAMS IS NOT"

Insert: "THAT GIVE FIRST PRIORITY TO PROVIDING DIRECT INSTRUCTION TO ADULTS, WHICH LEVY IS"

2. Title, lines 8 and 9.

Strike: "AND" on line 8 through "MCA" on line 9

Insert: "PROVIDING FOR THE ADMINISTRATION OF A COUNTY ADULT LITERACY FUND BY A COUNTY ADULT LITERACY BOARD; AND ESTABLISHING CONDITIONS FOR THE USE OF COUNTY LITERACY FUNDS"

3. Page 1, lines 12 and 13.

Strike: "Authorization" on line 12

Insert: "County adult literacy programs -- authorization"

Strike: "for county literacy programs" on line 13

Following: "(1)"

Insert: "(a)"

4. Page 1, line 17.

Following: "programs"

Insert: "that give first priority to providing direct instruction to adults"

5. Page 1, line 19.

Strike: "(2)"

Insert: "(b)"

6. Page 1, lines 19 and 20.

Strike: "governing body may, by resolution, make expenditures from the"

7. Page 1, line 20.

Strike: "solely"

Insert: "may be used only"

8. Page 1, line 21.

Following: line 20

Insert: "adult"

9. Page 1.

Following: line 21

Insert: "(2)(a) If a county levies a property tax for adult literacy programs, the county governing body shall appoint a county adult literacy board to administer the expenditure of

funds from the county adult literacy fund established in subsection (1).

(b) The county adult literacy board shall coordinate all adult literacy programs receiving county adult literacy funds. The board may adopt policies concerning program standards and financial accountability for organizations receiving adult literacy funds. The board may require that adult literacy programs match adult literacy funds with federal, state, or private money. The board may, with the concurrence of the appropriate county officials, arrange for county in-kind services to support adult literacy programs.

(c) County adult literacy funding may be expended only on literacy programs for persons who are at least 19 years of age and whose high school class has graduated."

10. Page 1, line 22 through page 8, line 17.
Strike: section 2 in its entirety

Amendments to House Bill No. 701
First Reading Copy

Requested by Sponsor and Dept. of Revenue
For the Committee on Taxation

Prepared by Lee Heiman
March 9, 1991

1. Page 2, line 11.²

Strike: "A"

Insert: "The buildings, facilities, or equipment installed under
a"

2. Page 2, line 17.¹

Strike: "shall approve"

Insert: "must have approved"

3. Page 2, line 19.¹

Strike: "shall approve"

Insert: "must have approved"

4. Page 2, line 20.^{1,2}

Following: "hearing."

Insert: "The governing body of each affected local government
must be notified in writing of the buildings, facilities,
and equipment proposed to be exempt from taxation and the
value of the buildings, facilities, and equipment. A tax
exemption may not be granted under this section unless it is
approved by every local government that would be affected by
the project."

5. Page 2, line 23.²

Following: ", the"

Insert: "buildings, facilities, or equipment installed under the"

6. Page 2, line 24.¹

Strike: "all"

Insert: "the specified percentage of"

Following: "taxes"

Insert: "as approved by the governing bodies. The percentage
amount may be any amount up to 100%, but it must be the same
for all state and local property taxes"

7. Page 3, line 5.²

Following: "(5)"

Insert: "The department shall, in writing, notify the department
of revenue's agent in the county or counties in which the
project is located of the date the final approval for the
tax exemption of the property was granted under this section
and shall specifically identify each piece of real or
personal property subject to the tax exemption."

8. Page 3, line 7.²

Following: "first."

Insert: "The tax exemption begins on January 1 of the year after the department of revenue receives notification of the final approval under this section. The department shall, in writing, notify the department of revenue's agent in the county or counties in which the project is located when the exemption has expired."

9. Page 4, line 13.¹

Strike: "and interest"

10. Page 6, line 1.¹

Strike: "and interest"

11. Page 6, line 21.¹

Strike: the second "commercial"

12. Page 6, line 22.¹

Strike: "capitalization"

Insert: "commercialization"

13. Page 7, line 11.¹

Following: "loan"

Insert: "in an amount up to \$25 million"

1. Sponsor's Amendment

2. DOR Amendment

1. Page 2, line 11.

Strike: "A"

Insert: "The buildings, facilities, or equipment installed under
a"

2. Page 2, line 17.

Strike: "shall approve"

Insert: "must have approved"

EXHIBIT 10

DATE 3-19-91

HB 701

3. Page 2, line 19.

Strike: "shall approve"

Insert: "must have approved"

4. Page 2, line 20.

Following: "hearing."

Insert: "The governing body of each affected local government
must be notified in writing of the buildings, facilities,
and equipment proposed to be exempt from taxation and the
value of the buildings, facilities, and equipment. A tax
exemption may not be granted under this section unless it is
approved by every local government that would be affected by
the project."

5. Page 2, line 23.

Following: ", the"

Insert: "buildings, facilities, or equipment installed under the"

6. Page 2, line 24.

Strike: "all"

Insert: "the specified percentage of"

Following: "taxes"

Insert: "as approved by the governing bodies. The percentage
amount may be any amount up to 100%, but it must be the same
for all state and local property taxes"

March 19, 1991
Page 2 of 2

7. Page 3, line 5.

Following: "(5)"

Insert: "The department shall, in writing, notify the department of revenue's agent in the county or counties in which the project is located of the date the final approval for the tax exemption of the property was granted under this section and shall specifically identify each piece of real or personal property subject to the tax exemption."

8. Page 3, line 7.

Following: "first."

Insert: "The tax exemption begins on January 1 of the year after the department of revenue receives notification of the final approval under this section. The department shall, in writing, notify the department of revenue's agent in the county or counties in which the project is located when the exemption has expired."

9. Page 4, line 4.

Following: "shall"

Insert: "from time to time"

10. Page 4, line 13.

Strike: "and interest"

11. Page 6, line 1.

Strike: "and interest"

12. Page 6, line 21.

Strike: the second "commercial"

13. Page 6, line 22.

Strike: "capitalization"

Insert: "commercialization"

14. Page 7, line 11.

Following: "loan"

Insert: "in an amount up to \$25 million"

EXHIBIT 11
DATE 3-19-91
HB 850

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 3/19 BILL NO. 850 NUMBER _____

MOTION: Table

NAME	AYE	NO
REP. BEN COHEN, VICE-CHAIRMAN	✓	
REP. ED DOLEZAL	✓	
REP. JIM ELLIOTT	✓	
REP. ORVAL ELLISON		✓
REP. RUSSELL FAGG		✓
REP. MIKE FOSTER		✓
REP. BOB GILBERT		✓
REP. MARIAN HANSON		✓
REP. DAVID HOFFMAN	P	✓
REP. JIM MADISON	✓	
REP. ED MCCAFFREE	✓	
REP. BEA MCCARTHY	✓	
REP. TOM NELSON		✓
REP. MARK O'KEEFE	✓	
REP. BOB RANEY	✓	
REP. BOB REAM, VICE-CHAIRMAN	✓	
REP. TED SCHYE	✓	
REP. BARRY "SPOOK" STANG	✓	
REP. FRED THOMAS		✓
REP. DAVE WANZENRIED	✓	
REP. DAN HARRINGTON, CHAIRMAN	✓	
TOTAL		

13 8

EXHIBIT 12
DATE 3-19-91
HB 935

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 3/19 BILL NO. 935 NUMBER 1

MOTION: (Bill was in full com) on Raney ^{new} A

NAME	AYE	NO
REP. BEN COHEN, VICE-CHAIRMAN	✓	
REP. ED DOLEZAL		✓
REP. JIM ELLIOTT		✓
REP. ORVAL ELLISON	✓	
REP. RUSSELL FAGG	✓	
REP. MIKE FOSTER	✓	
REP. BOB GILBERT	✓	
REP. MARIAN HANSON		✓
REP. DAVID HOFFMAN		✓
REP. JIM MADISON		✓
REP. ED MCCAFFREE		✓
REP. BEA MCCARTHY		✓
REP. TOM NELSON		✓
REP. MARK O'KEEFE		✓
REP. BOB RANEY	✓	
REP. BOB REAM, VICE-CHAIRMAN	✓	
REP. TED SCHYE		✓
REP. BARRY "SPOOK" STANG		✓
REP. FRED THOMAS	✓	
REP. DAVE WANZENRIED	✓	
REP. DAN HARRINGTON, CHAIRMAN		✓
TOTAL		

9 12

EXHIBIT 13
 DATE 3-19-91
 HB 935

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 3/19 BILL NO. _____ NUMBER 935

MOTION: Sub. 40.
As A table but.

NAME	AYE	NO
REP. BEN COHEN, VICE-CHAIRMAN	✓	
REP. ED DOLEZAL		✓
REP. JIM ELLIOTT		
REP. ORVAL ELLISON	✓	
REP. RUSSELL FAGG	✓	
REP. MIKE FOSTER	✓	
REP. BOB GILBERT	✓	
REP. MARIAN HANSON	✓	
REP. DAVID HOFFMAN		✓
REP. JIM MADISON		✓
REP. ED MCCAFFREE		✓
REP. BEA MCCARTHY		✓
REP. TOM NELSON	✓	
REP. MARK O'KEEFE		✓
REP. BOB RANEY	✓	
REP. BOB REAM, VICE-CHAIRMAN	✓	
REP. TED SCHYE		✓
REP. BARRY "SPOOK" STANG		✓
REP. FRED THOMAS	✓	
REP. DAVE WANZENRIED	✓	
REP. DAN HARRINGTON, CHAIRMAN		✓
TOTAL		

Amendments to House Bill No. 982
First Reading Copy

Requested by Rep. O'Keefe
For the Committee on Taxation

Prepared by Lee Heiman
March 19, 1991

Deletes section 34 - old 4R's policy

1. Page 68, lines 1 through 21.
Strike: section 34 in its entirety
Renumber: subsequent sections

Changes codification instruction for #1

2. Page 69, line 1.
Following: "32"
Strike: ", "
Insert: "and"
Strike: ", and 34"

3. Page 69, line 4.
Following: "32"
Strike: ", "
Insert: "and"
Strike: ", and 34"

Coordinate with the restructure of taxes in SB 17 and Non-severability clause

4. Page 69.
Following: line 8
Insert: "NEW SECTION. Section 37. Coordination instruction. If Senate Bill No. 17 is passed and approved with an amendment to 15-1-501, MCA, the appropriation in [section 35] is reduced from \$275 million to \$23 million.
NEW SECTION. Section 38. Nonseverability. It is the intent of the legislature that each part of [this act] is essentially dependent upon every other part, and if one part is held unconstitutional or invalid, all other parts are invalid."

Renumber: subsequent sections

Correct references with effective dates

5. Page 69, line 10.
Following: ", 32"
Strike: "through 34, 36, 37, 39"
Insert: "33, 35 through 38"

6. Page 69, line 14.
Strike: "35"
Insert: "34"

DOR's clarification request

7. Page 69.

Following: line 15
Insert: "(1)"

8. Page 69.

Following: line 18.

Insert: "(2) Coal, oil, and natural gas produced after December 31, 1988, and before January 1, 1991, are subject to taxation as provided by Chapter 11, Special Laws of 1989, as amended by Chapter 3, Special Laws of 1990. Coal, oil, and natural gas produced after December 31, 1990, are subject to taxation as provided in [this act]."

Amendments to House Bill No. 982
First Reading Copy

For the Committee on Taxation

Prepared by Lee Heiman
March 16, 1991

1. Title, line 8.

Following: "1989;"

Insert: "EXTENDING THE NET PROCEEDS TAX EXEMPTION FOR NEW OIL AND
GAS PRODUCTION AND TERMINATING THE EXEMPTION IF THE PRICE OF
OIL REACHES \$25 A BARREL;"

2. Page 22, line 3.

Following: "exempt"

Insert: "-- termination"

3. Page 22, line 16.

Strike: ", and before July 1, 1991"

4. Page 22.

Following: line 23

Insert: "(4) Subsection (2) terminates on the date the governor
by executive order certifies that the price of west Texas
intermediate crude oil has reached \$25 a barrel as reported
in the Wall Street Journal."

EXHIBIT 16
DATE 3-19-91
HB 982

Amendments to House Bill No. 982
First Reading Copy

Requested by Rep. Schye
For the Committee on Taxation

Prepared by Lee Heiman
March 16, 1991

1. Page 68, line 23.
Strike: "\$275"
Insert: "\$254"

Ex. 17
3-19-91
HB 982

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 3/19 BILL NO. 982 NUMBER

MOTION: motion Subst A

NAME	AYE	NO
REP. BEN COHEN, VICE-CHAIRMAN		✓
REP. ED DOLEZAL	✓	
REP. JIM ELLIOTT <i>Pr.</i>	✓	
REP. ORVAL ELLISON		
REP. RUSSELL FAGG		
REP. MIKE FOSTER		
REP. BOB GILBERT		
REP. MARIAN HANSON		
REP. DAVID HOFFMAN		
REP. JIM MADISON	✓	
REP. ED MCCAFFREE	✓	
REP. BEA MCCARTHY		✓
REP. TOM NELSON		
REP. MARK O'KEEFE		✓
REP. BOB RANEY	✓	
REP. BOB REAM, VICE-CHAIRMAN <i>Pr.</i>	✓	
REP. TED SCHYE	✓	
REP. BARRY "SPOOK" STANG	✓	
REP. FRED THOMAS	✓	
REP. DAVE WANZENRIED	✓	
REP. DAN HARRINGTON, CHAIRMAN		✓
TOTAL		

10 4

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. SB 111
 DATE 3/19/91 SPONSOR(S) Sen. Halligan

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Alex R. McEwen Box 5904 Missoula, MT.	myself	SB 111		✓
Kari Lind 3816 Timberlane Mslk, MT	myself	SB 111		✓
Tony Grover DHEC		SB 111	—	
Janet Ellis	MT Audubon	SB 111		✓
DAN WALKER	US WEST	SB 111		✓
N.E. Vosburg	Pacific Recycling	SB 111		✓
JAMES TETWIGEL	MT CHANDLER	SB 111		X

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS
 ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. SB238
DATE 3/19/91 SPONSOR(S) Sen. Crippen

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PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Dave Lewis	Board of Trust	SB 238		X
Ken Heiker	Mt. Univ. System	SB 238		✓

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. SB 262
 DATE 3/19/91 SPONSOR(S) Sen. Williams

PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
<i>Andon Morris</i>	<i>MA Co.</i>	<i>262</i>		☒

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. SB 263
 DATE 3/19/91 SPONSOR(S) Sen. Williams

PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Gordon Morris	MA Co	263		✓

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. SB278
 DATE 3/19/91 SPONSOR(S) Sen. Gage

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Jeff Miller	Dept of Revenue	SB278		✓

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. HB 976
 DATE 3/19/91 SPONSOR(S) Rep. Swygood

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PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Jenns Buru	mt taxpayers assoc	HB 976		✓
Jeanne P. Chance	Commissioners of Beverhead Co.	HB 976		✓
Dorothy Donovan	Bokd Co. Supt. of Schools	HB 976		✓
Kochler Stort	Mineral Products Inc	HB 976		✓
Lowell Thomas	Mineral product A.	HB 976		✓
GARY LANGLEY	MT. MINING ASSN.	HB 976		✓

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
 FINAL COMMITTEE REPORT OF REFERRED BILLS
 COMMITTEE--(H) TAXATION

PAGE NBR..... 165
 RUN TIME13:25
 RUN DATE.... 06/04/91

CHAIRMAN--DAN HARRINGTON
 NORMAL SCHEDULE==> SITE: ROOM 437

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY--MONA SPAULDING

--BILL NO--	REFER DATE	HEARING DATE	CONSIDERATION DATES	COMMITTEE ACTION	REREFERRED TO COMM	DATE OUT
SB0177 MAZUREK, JOE	2/12	4/04		CONCUR AS AMENDED ADMINISTRATION OF ABANDONED PROPERTY BY DEPT OF REVENUE		4/04
SB0194 TOWE, TOM	2/09	2/22		CONCUR IMPOSE A TAX ON CERTAIN GENERATION-SKIPPING TRANSFERS		3/05
SB0202 HAGER, TOM	2/11	3/05		CONCUR INFORMATION AGENTS TO REPORT INTEREST FROM EXEMPT GOVERNMENT OBLIGATIONS		3/07
SB0226 HARP, JOHN	3/14	4/05	4/3	CONCUR AS AMENDED REVISE RETIREMENT INCOME TAX EXEMPTION TO \$3,600 EXCLUSION		4/12
SB0236 HARP, JOHN	3/08	4/05		CONCUR REVISE URBAN RENEWAL LAWS		4/05
SB0238 CRIPPEN, BRUCE	2/16	3/19		CONCUR REVISE MUNICIPAL FINANCE CONSOLIDATION ACT TO ALLOW PARTICIPATION BY REGENTS		3/19
SB0262 WILLIAMS, BOB	2/16	3/19		CONCUR ALLOW COUNTY COMMISSIONERS TO SET INTEREST RATE FOR TAX-DEED SALES		3/19
SB0263 WILLIAMS, BOB	2/16	3/19		CONCUR COUNTY RECOVERY OF COSTS OF CONDUCTING TAX-DEED SALE		3/19
SB0273 SWIFT, BERNIE	2/16				HIGHWAYS & TRANS. ALLOW PERMITTING OF GROSS VEHICLE WEIGHTS FOR CERTAIN VEHICLE CONFIGURATIONS	
SB0275 GAGE, DEL	3/04	3/22		CONCUR REPEAL CERTAIN NUISANCE TAXES		4/13
SB0278 GAGE, DEL	2/18	3/19		CONCUR REPEAL NUISANCE TAXES -- EXPRESS CO, SLEEPING CAR CO, RURAL COOP ANNUAL FEE		3/19

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
 FINAL COMMITTEE REPORT OF REFERRED BILLS
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SB0279	3/04	3/21		CONCUR		3/22
BROWN, BOB			PROVIDE A MONTANA TAXPAYER BILL OF RIGHTS AND OFFICE OF TAXPAYER ASSISTANCE			
SB0280	3/04	3/22		CONCUR AS AMENDED		3/23
BROWN, BOB			REVISE & STANDARDIZE PROCEDURES FOR CERTAIN TAXES AND FEES COLLECTED BY DOR			
SB0288	2/18	3/21		CONCUR		4/04
WILLIAMS, BOB			CREATE A SPECIAL REVENUE ACCOUNT FOR ASBESTOS CONTROL PROGRAMS			
SB0299	3/04	4/04		CONCUR		4/04
HALLIGAN, MIKE			REVISE INTERLOCUTORY ADJUDICATION OF APPEAL PENDING BEFORE STAB			
SB0318	4/09			CONCUR AS AMENDED		4/13
WEEDING, CECIL			SUBJECT PICKUP CAMPERS TO SAME IDENTIFICATION/TITLE PROVISIONS AS OTHER RV'S			
SB0333	3/04	4/04		CONCUR AS AMENDED		4/08
GAGE, DEL			REQUIRE MONTANA SHAREHOLDER TAXATION OF OUT-OF-STATE SUBCHAPTER S CORP			
SB0341	3/16	4/09		TABLED ON 04/12		
GAGE, DEL			ALLOW BUSINESS DEDUCTIONS FOR WHICH A FEDERAL CREDIT WAS TAKEN			
SB0345	3/11					
GAGE, DEL			REVISE DISTRIBUTION OF COAL GROSS PROCEEDS AND LGST REVENUE TO LOCAL JURIS			
SB0359	4/04	4/11		CONCUR AS AMENDED		4/13
NATHE, DENNIS			GIVE INCOME TAX CREDIT FOR CERTAIN PHYSICIANS WHO START RURAL AREA PRACTICE			
SB0370	3/11	4/05		CONCUR AS AMENDED		4/08
WATERMAN, MIGNON			ESTABLISH MONTANA DRUG ABUSE RESISTANCE EDUCATION PROGRAM (D.A.R.E.)			
SB0375	3/04	4/04		TABLED ON 04/12		
BROWN, BOB			REVISE APPRAISAL INSTRUCTION; REQUIREMENT FOR STATE TAX APPEAL BOARD MEMBER			

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
 FINAL COMMITTEE REPORT OF REFERRED BILLS
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SB0384	3/26	4/03		CONCUR		4/11
LYNCH, J.D.			REFERENDUM TO IMPOSE A STATEWIDE 2-MILL LEVY FOR VOCATIONAL & TECH EDUCATION			
SB0390	3/04	4/05		CONCUR AS AMENDED		4/13
VAN VALKENBURG, FRED			MAKE CERTAIN PERSONAL PROPERTY ELIGIBLE FOR PROPERTY TAX RELIEF			
SB0411	3/27	4/10		TABLED ON 04/12		
FRITZ, HARRY			EXPAND USE OF BED TAX BY HISTORICAL SOCIETY			
SB0412	3/26	4/03		CONCUR AS AMENDED		4/13
CRIPPEN, BRUCE			PROVIDE FOR THE EQUALIZATION OF RESIDENTIAL PROPERTY			
SB0415	3/16	4/09		CONCUR AS AMENDED		4/13
VAUGHN, ELEANOR			STATE PARKS RECREATIONAL VEHICLE FEE FOR RV FACILITIES & SERVICES AT ST PARK			
SB0416	4/02	4/10		CONCUR AS AMENDED		4/13
WILLIAMS, BOB			ALLOW A TAX CREDIT FOR THE INSTALLATION OF A GEOTHERMAL DEVICE			
SB0428	4/04	4/10		TABLED ON 04/12		
NATHE, DENNIS			ALLOCATE MOTOR FUEL TAXES TO CERTAIN RESERVATIONS			
SB0435	4/04	4/11		CONCUR AS AMENDED		4/13
BROWN, BOB			REFERENDUM ON 5% INCOME AND CORPORATE SURTAX TO SUPPORT UNIVERSITY SYSTEM			
SB0436	3/27	4/10		CONCUR AS AMENDED		4/13
BROWN, BOB			RESTRUCTURE PROPERTY TAX CLASSIFICATION BY CONSOLIDATING CLASSES			
SB0438	3/04	4/09		CONCUR		4/13
BROWN, BOB			EXEMPT FROM BENEFICIAL USE TAX RAILROAD TRACKS OWNED BY THE UNITED STATES			
SB0445	3/27	4/10		CONCUR AS AMENDED		4/13
DOHERTY, STEVE			PROVIDE UNIFORM TAX REVIEW PROCESS FOR MOST TAXES MANAGED BY DEPT OF REVENUE			

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
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SB0454	4/01	4/09		CONCUR AS AMENDED		4/13
DOHERTY, STEVE			AUTHORIZE COUNTY LEVY NUMBER OF MILLS NEEDED TO PAY DISTRICT COURT EXPENSES			
SB0459	4/04	4/11		TABLED ON 04/12		
VAN VALKENBURG, FRED			LOCAL OPTION REPEAL OF I-105			
SB0460	4/04	4/09		TABLED ON 04/12		
SVRCEK, PAUL			GENERALLY REVISE TAXATION OF PROPERTY			
SB0461	4/04	4/10		CONCUR AS AMENDED		4/13
WATERMAN, MIGNON			PROVIDE FOR QUARTERLY PAYMENT OF ESTIMATED INDIVIDUAL INCOME TAXES			
SB0462	3/27	4/03		CONCUR		4/04
MAZUREK, JOE			CLARIFY THE TELEPHONE COMPANY LICENSE TAX			
SB0464	4/04	4/11		TABLED ON 04/12		
GAGE, DEL			ALLOCATION OF OIL AND GAS SEVERANCE TAXES TO TRIBAL GOVERNMENTS			
SB0468	4/04	4/11		CONCUR		4/13
GAGE, DEL			CLARIFY DEFINITION AND ADMINISTRATION OF OIL AND GAS LOCAL GOV. SEV. TAX			
SJ0015	2/18	3/22		CONCUR		3/23
VAUGHN, ELEANOR			JOINT RESOLUTION AGAINST FALSE USE OF SOCIAL SECURITY FUNDS			
SJ0033	4/24			TABLED ON 04/25		
TOWE, TOM			JOINT RESOLUTION FOR INTERIM STUDY ON GENERAL TAX REFORM			

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
 FINAL COMMITTEE REPORT OF REFERRED BILLS
 COMMITTEE--(H) TAXATION

PAGE NBR..... 150
 RUN TIME13:25
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CHAIRMAN--DAN HARRINGTON
 NORMAL SCHEDULE==> SITE: ROOM 437

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY--MONA SPAULDING

--BILL NO--	REFER DATE	HEARING DATE	CONSIDERATION DATES	COMMITTEE ACTION	REFERRER TO COMM	DATE OUT
HB0034	12/27	1/17		TABLED ON 03/27		
DAVIS, ERVIN			ESTABLISHING COAL SEVERANCE TAX AT 40%			
HB0058	12/31	1/17		PASS AS AMENDED		1/18
DRISCOLL, JERRY			ALLOW SUBORDINATION OF COUNTY TAXES IN PROPERTY TAX SUSPENSION			
HB0077	2/01			PASS AS AMENDED	APPROPRIATIONS	2/12
QUILICI, JOE			INCREASE HIGHWAY PATROL PENSION VIA GENERAL FUND MONEY AND OTHER SOURCES			
HB0121	2/15	3/05		TABLED ON 03/18		
COBB, JOHN			REPEAL LAWS ON STATE STORE LICENSES			
HB0136	1/09	1/18		TABLED ON 01/18		
SOUTHWORTH, JIM			CREATE 3 YEAR PERIOD BEFORE REJECTED RESORT TAX CAN BE VOTED ON AGAIN			
HB0137	1/10	1/15		DO PASS		1/15
HARRINGTON, DAN			CONFORM VALUATION OF AG LAND WITH CURRENT REVALUATION CYCLE			
HB0147	1/11	1/18		PASS AS AMENDED		3/27
COHEN, BEN			ALLOW LOCAL OPTION TAX ON CERTAIN TRANSFERS OF REAL PROPERTY			
HB0151	1/11	1/18		PASS AS AMENDED		2/07
STANG, BARRY			REVISE PROPERTY TAXATION OF MIGRATORY PROPERTY			
HB0153	1/11	1/17		DO PASS		1/18
REAM, BOB			CONFORM FILING DATES FOR WORKERS' COMP PAYROLL TAX TO INCOME TAX WITHHOLDING			
HB0183	1/15	1/22		TABLED ON 02/19		
RANEY, BOB			SENIOR CITIZENS' PROPERTY TAX DEFERRAL			
HB0193	1/15	1/22		PASS AS AMENDED		1/23
TOOLE, HOWARD			REVISE AND CLARIFY EXEMPTIONS FROM STATE INHERITANCE TAXES			

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
 FINAL COMMITTEE REPORT OF REFERRED BILLS
 COMMITTEE--(H) TAXATION

PAGE NBR..... 151
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--BILL NO--	REFER DATE--	HEARING DATE--	CONSIDERATION DATES--	COMMITTEE ACTION--	REREFERRED TO COMM--	DATE OUT--
HB0200	1/16	1/23		TABLED ON 03/27		
COHEN, BEN			LOCAL OPTION ACCOMMODATIONS TAX			
HB0215	3/14			TABLED ON 03/27		
DRISCOLL, JERRY			INCREASE METAL MINE LICENSE TAX TO HELP FUND GROUND WATER ASSESSMENT PROGRAM			
HB0216	3/14	3/27		TABLED ON 03/27		
DRISCOLL, JERRY			APPROPRIATION FOR GROUND WATER MONITORING AND CHARACTERIZATION PROGRAMS			
HB0220	1/16	1/25		TABLED ON 01/25		
RANEY, BOB			TAX ON LOGS TO WHICH NO VALUE-ADDED IS PERFORMED			
HB0262	1/18	1/23		DO PASS		1/25
HARRINGTON, DAN			REVISE MEANING OF TAXABLE VALUE USED IN CLASSIFICATION OF COUNTIES			
HB0265	1/18	1/30		TABLED ON 02/14		
CONNELLY, MARY ELLEN			LIMIT TAX DEDUCTION OF CORP. FOR INTEREST IT PAYS ON ITS BONDS			
HB0267	1/18			TABLED ON 03/27		
REAM, BOB			ALLOW COUNTIES AND CITIES TO LEVY MILLS FOR CAPITAL IMPROVEMENTS			
HB0282	1/19	1/25		PASS AS AMENDED	APPROPRIATIONS	3/07
NELSON, LINDA			PAYMENTS IN LIEU OF TAXES TO COUNTIES FOR CERTAIN STATE LAND			
HB0285	2/06			PASS AS AMENDED		3/18
SCHYE, TED			ALLOW COUNTY TO CHARGE FEE ON STRUCTURES FOR MOSQUITO CONTROL DISTRICT			
HB0287	1/21	1/29		TABLED ON 03/27		
DARKO, PAULA			ALLOW COUNTY PUBLIC SAFETY LEVY			
HB0312	1/21	1/31		PASS AS AMENDED	TAXATION	3/18
HOFFMAN, DAVID			PROVIDE STATE FUNDING FOR DISTRICT COURT COSTS EXPENDED OVER MAX COUNTY LEVY			

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
 FINAL COMMITTEE REPORT OF REFERRED BILLS
 COMMITTEE--(H) TAXATION

PAGE NBR..... 152
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 NORMAL SCHEDULE==> SITE: ROOM 437

DAYS: M,T,W,T,F

TIME: 8:00 A.M.

SECRETARY-MONA SPAULDING

--BILL NO--	REFER DATE	HEARING DATE	CONSIDERATION DATES	COMMITTEE ACTION	REREFERRED TO COMM	DATE OUT
HB0312	3/21			PASS AS AMENDED		3/28
HOFFMAN, DAVID			PROVIDE STATE FUNDING FOR DISTRICT COURT COSTS EXPENDED OVER MAX COUNTY LEVY			
HB0313	1/21	1/30		PASS AS AMENDED		1/30
MCCAFFREE, ED			REVISE TAX DEED NOTICE REQUIREMENTS			
HB0321	1/21	1/29		PASS AS AMENDED	APPROPRIATIONS	2/05
REAM, BOB			REQUIRE INTEREST/PENALTY ON CERTAIN TAXES BE DEPOSITED IN STATE GEN FUND			
HB0332	1/22	2/01	3/06	TABLED ON 03/07		
KADAS, MIKE			INCOME TAX CREDIT FOR 20% OF STUDENT LOAN INTEREST			
HB0334	1/22	1/31		PASS AS AMENDED		2/12
SWYSGOOD, CHARLES			ALLOW LIVESTOCK MOVED INTERSTATE TO BE TAXED ON A PRORATED BASIS			
HB0338	1/22	1/31		PASS AS AMENDED		2/01
REAM, BOB			REDEFINE INCENTIVES FOR LOW EMISSION WOOD OR BIOMASS COMBUSTION DEVICES			
HB0340	1/22	3/20		PASS AS AMENDED	APPROPRIATIONS	3/27
REAM, BOB			REVISE TAXATION OF PRIVATE FOREST LAND BASED ON FOREST PRODUCTIVITY VALUE			
HB0384	1/24					
REAM, BOB			ESTABLISH OFFICIAL REVENUE ESTIMATE FOR THE 1992-1993 BIENNIUM			
HB0386	1/24	2/12		PASS AS AMENDED		3/18
SCHYE, TED			INCREASE GAS LICENSE TAX TO FINANCE CERTAIN STATE ROADS AND AREAS			
HB0392	1/25	2/06		PASS AS AMENDED		2/06
HOFFMAN, DAVID			REQUIRING AN ORGANIZATIONAL MEETING OF COUNTY TAX APPEAL BOARDS			
HB0394	1/25	2/01		TABLED ON 03/27		
NISBET, JERRY			ALLOW LOCAL GOVERNMENT TO IMPOSE LOCAL OPTION LODGING FACILITY USE TAX			

MONTANA LEGISLATIVE COUNCIL BILL STATUS SYSTEM
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HB0397	1/25	2/01		TABLED ON 02/14		
BARDANOUE, FRANCIS			SCHOOL REVISED BUDGET WITH REFUND OF DECREASED LEVY			
HB0398	1/25	2/05		TABLED ON 03/27		
CONNELLY, MARY ELLEN			REVISE RESIDENTIAL PROPERTY TAX CREDIT FOR THE ELDERLY			
HB0402	1/25	2/05				
WYATT, DIANA			ESTABLISHING A PROPERTY TAX REAPPRAISAL CYCLE OF 3 YEARS RATHER THAN 5 YRS.			
HB0408	1/28	2/07		DO PASS		2/07
SCHYE, TED			EXEMPTING LIBRARIES AND MUSEUMS FROM THE PROPERTY TAX FREEZE			
HB0422	1/28	2/08		DO PASS		2/08
HOFFMAN, DAVID			AUTHORIZE STATE TAX APPEAL BOARD TO USE HEARINGS OFFICERS			
HB0437	1/29	2/19		TABLED ON 02/19		
SPRING, JR., WILBUR			ALLOCATE A PORTION OF RIT FUNDS TO CONSERVATION DISTRICTS			
HB0441	1/29	2/06		PASS AS AMENDED		3/05
PAVLOVICH, BOB			REVISE DELINQUENT MOBILE HOME TAX LIABILITY			
HB0444	1/29	2/08		TABLED ON 03/19		
WANZENRIED, DAVID			EXEMPT COMMUNITY COLLEGE DISTRICT LEVY FROM PROPERTY TAX FREEZE			
HB0446	1/29	2/08		DO PASS		2/08
NELSON, THOMAS			PRICE MUST COVER ALL DUE IF TAX-DEED LAND PURCHASED BY DELINQUENT TAXPAYER			
HB0447	1/29	2/05	2/15	TABLED ON 03/07		
COBB, JOHN			REVISE CERTAIN PROVISIONS IN THE TAXATION OF INDIVIDUALS AND CORPORATIONS			
HB0452	1/30	2/08		PASS AS AMENDED		3/27
LARSON, DON			PROVIDE 7-YEAR TAXABLE VALUE DECREASE FOR CERTAIN NEW & EXPANDING INDUSTRIES			

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HB0457	1/30	2/13		TABLED ON 02/20		
ELLIOTT, JIM			IMPOSING A TAX ON THE EXCESS PROFITS OF PRODUCERS OF OIL AND NATURAL GAS			
HB0458	1/30	2/13		TABLED ON 03/27		
ELLIOTT, JIM			IMPOSE A TAX ON EXCESS PROFITS OF COAL PRODUCERS			
HB0460	1/30	2/07		TABLED ON 03/27		
WHALEN, TIM			IMPOSING THE CORPORATE LICENSE TAX ON INSURANCE COMPANIES			
HB0478	1/31					
BRADLEY, DOROTHY			CIGARETTE TAX RAISE FOR RESEARCH AND DEVELOPMENT			
HB0481	1/30	2/12		DO PASS		2/12
WALLIN, NORM			AUTHORIZE SALE OF TAX-DEED LAND FOR MARKET VALUE TO PURCHASER AFTER AUCTION			
HB0510	1/31	2/12		TABLED ON 02/12		
NISBET, JERRY			ALLOW NONRESIDENT PROPERTY OWNERS TO VOTE IN LOCAL BOND ISSUE ELECTIONS			
HB0513	1/31	2/12		PASS AS AMENDED		2/12
SIMPKINS, RICHARD			REQUIRE THE BOARD OF COUNTY COMMISSIONERS TO ORDER A REFUND OF CERTAIN TAXES			
HB0518	1/31	2/15		PASS AS AMENDED		3/22
MESSMORE, CHARLOTTE			ADVERTISEMENT AND HEARING BEFORE BUDGETING MORE PROPERTY TAX REVENUES			
HB0526	2/04	2/12		TABLED ON 03/27		
SCHYE, TED			MOTOR VEHICLE REGISTRATION FEE FOR STATE PARKS			
HB0532	1/31	2/13	3/18	TABLED ON 03/19		
SOUTHWORTH, JIM			ESTABLISHING A TAX ON THE SHORT-TERM RENTAL OR LEASE OF CARS & LIGHT TRUCKS			
HB0543	2/01	2/15		PASS AS AMENDED		3/05
DARKO, PAULA			CLARIFYING THE ELIGIBILITY FOR THE CREDIT FOR EMPLOYER PROVIDED DAY-CARE			

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HB0547	2/01	2/15		PASS AS AMENDED		3/18
HANSON, MARIAN			EXEMPT CERTAIN NONPROFIT & STUDENT GROUPS FROM STORE LICENSES			
HB0550	2/01	2/13	3/18	PASS AS AMENDED		3/28
GRADY, ED			FUND STATE PARKS THROUGH A TAX ON RENTAL CAR FEES			
HB0558	2/01	2/13	3/06	PASS AS AMENDED		3/07
REAM, BOB			REVISE PROCESS OF ESTIMATING REVENUE BY LEGISLATURE; USE OF ESTIMATES			
HB0580	2/04	2/14		PASS AS AMENDED		2/14
SCHYE, TED			REQUIRE DOR TO REPORT TAXABLE VALUE TO OPI BY DECEMBER 1 OF EACH YEAR			
HB0591	2/04	2/14		PASS AS AMENDED		2/14
SOUTHWORTH, JIM			REQUIRE WAGE LAW APPLICATION TO TAX EXEMPT PROJECTS OVER \$25,000			
HB0609	2/05				APPROPRIATIONS	
REAM, BOB			BILL PROVIDING SALARY INCREASE FOR STATE TAX APPEAL BOARD			
HB0614	2/05	3/07	3/22	TABLED ON 03/22		
COBB, JOHN			FUND HEALTH INSURANCE FOR CHILDREN OF LOW-INCOME FAMILIES			
HB0617	2/05	2/19		PASS AS AMENDED		3/19
REAM, BOB			REQUIRE DEPT OF REVENUE TO REPORT CERTAIN INFO; TAX EXPENDITURE BUDGET			
HB0677	2/07	2/20		PASS AS AMENDED		3/19
BENEDICT, STEVE			ALLOW 1 MILL FOR COUNTY LITERACY PROGRAM			
HB0693	2/08	2/22	3/18	PASS AS AMENDED		3/22
THOMAS, FRED			PROMOTE HEALTH INSURANCE FOR UNINSURED MONTANANS			
HB0699	2/08	2/22		DO PASS		3/05
ELLISON, ORVAL			EXEMPT TRAVERTINE AND BUILDING STONE FROM MINES NET PROCEEDS TAX			

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HB0701	2/08	3/08		PASS AS AMENDED		3/19
DRISCOLL, JERRY			PROVIDE STATE FUNDING FOR CLEAN COAL TECHNOLOGY PROJECTS			
HB0702	2/08	3/08			APPROPRIATIONS	
DRISCOLL, JERRY			COAL TAX FOR CLEAN COAL TECHNOLOGY			
HB0721	2/08	3/06	3/19	TABLED ON 03/21		
BECKER, ARLENE			PROVIDE FUNDS FOR AUTOPSIES BY IMPOSITION OF TAX ON SOME INSURANCE PREMIUMS			
HB0738	2/09	2/22		DO PASS		3/08
ELLIOTT, JIM			ALLOW EXTRA 2-MILLS FOR AMBULANCE SERVICES IF APPROVED BY VOTERS			
HB0750	2/11	3/05		TABLED ON 03/05		
COBB, JOHN			AMEND SALES ASSESSMENT RATIO -- REMOVE CYCLICAL REAPPRAISAL			
HB0753	2/11	3/08		PASS AS AMENDED		3/27
HARRINGTON, DAN			REVISE RESTRICTIONS ON PROPERTY TAX EXEMPTIONS FOR BUSINESS INCUBATORS			
HB0757	2/12	3/07		PASS AS AMENDED		3/07
KADAS, MIKE			SUBJECT TO TAXATION, PROPERTY CHANGING FROM AN EXEMPT TO A TAXABLE STATUS			
HB0759	2/12	3/06		PASS AS AMENDED	APPROPRIATIONS	3/07
STRIZICH, BILL			PROVIDE FUNDING FOR TACTICAL INCIDENT ASSISTANCE FUNDING			
HB0764	2/12	3/14	3/22	PASS AS AMENDED		3/28
HAYNE, HARRIET			RESERVE 2 CENTS OF CIGARETTE TAX FOR VETERANS' NURSING HOMES			
HB0781	2/12	3/13		PASS AS AMENDED		3/27
KIMBERLEY, BERV			ALLOW DEPT. OF HEALTH TO ADOPT RULES FOR AIR QUALITY PERMIT FEES			
HB0787	2/12	3/08		PASS AS AMENDED		3/27
QUILICI, JOE			REVISE RESTRICTIONS GRANTING PROPERTY TAX EXEMPTIONS FOR INDUSTRIAL PARK			

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HB0790	2/12	3/07	3/22	PASS AS AMENDED		3/23
MESSMORE, CHARLOTTE			REVISE MONTANA INDIVIDUAL INCOME CREDIT FOR ELDERLY FAMILY MEMBERS			
HB0793	2/12	3/13		PASS AS AMENDED		3/22
HANSON, MARIAN			ALLOW COUNTY COMMISSIONERS TO DIRECT REDISTRIBUTION OF CERTAIN TAXES			
HB0796	2/12	3/14	3/22	TABLED ON 03/22		
BECK, GARY			TAX CHECKOFF FOR LEGACY LEGISLATURE			
HB0801	2/13	3/12		PASS AS AMENDED		3/28
MENAHAN, RED			DEFINE POLLUTED PROPERTY FOR PURPOSES OF TAXATION			
HB0802	2/13	3/12		TABLED ON 03/27		
MENAHAN, RED			DEFINING AND TAXING "RECREATIONAL" PROPERTY			
HB0806	2/13	3/05		DO PASS		3/05
SPRING, JR., WILBUR			EXEMPT CONSERVATION DIST SPECIAL ASSESSMENT LEVIES FROM 1986 TAX FREEZE			
HB0809	2/13	3/12	3/21	PASS AS AMENDED		3/28
PETERSON, MARY LOU			INCREASE FIRE INSURANCE PREMIUM TAX TO FUND FIRE PREVENTION & INVESTIGATION			
HB0822	2/13	3/06		DO PASS		3/22
KADAS, MIKE			LOCAL REPEAL OR REINSTATEMENT OF TAX FREEZE			
HB0826	2/13					
HANSON, MARIAN			REVISE AG LAND VALUATION; 7-YEAR AVERAGE; 6.5% CAPITALIZATION RATE			
HB0832	2/13	3/14	3/21	PASS AS AMENDED		3/23
ELLISON, ORVAL			ALLOCATE GROSS PROCEEDS TAX AND METAL MINES LICENSE TAXES			
HB0850	2/14	3/15		TABLED ON 03/19		
THOMAS, FRED			CONSTITUTIONAL REVENUE AND SPENDING LIMITS			

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HB0856	2/14	3/15		PASS AS AMENDED		3/28
FOSTER, MIKE			REVISE TELEVISION DISTRICT EXEMPTIONS			
HB0859	2/14	3/15		TABLED ON 03/27		
DOWELL, TIM			TAX CREDIT FOR TEACHERS DONATING COMPUTERS TO CLASSROOMS USE			
HB0868	2/14	3/06		PASS AS AMENDED		3/22
STEPPLER, DON			GENERALLY REVISE DISTRIBUTION OF COAL GROSS PROCEEDS TAXES			
HB0869	2/14	3/06		PASS AS AMENDED		3/28
SIMPKINS, RICHARD			CLASSIFY SOD FARMS & NURSERIES AS AGRICULTURAL LAND FOR PROPERTY TAXATION			
HB0874	2/15			TABLED ON 03/12		
CONNELLY, MARY ELLEN			HALF FEE ON MOTOR BOATS WITH MOTOR OF 20 H.P. OR LESS			
HB0877	2/15	3/13		DO PASS		3/14
REAM, BOB			EXTEND ECONOMIC DEVELOPMENT LEVY			
HB0878	2/15	3/13		TABLED ON 03/13		
O'KEEFE, MARK			ALLOW CANCELLATION OF STATE LEASE FOR DELINQUENT TAX PAYMENTS			
HB0883	2/15	3/13		DO PASS		3/13
DEBRUYCKER, ROGER			REVISE TAX LIEN ON REAL PROPERTY FOR TAXES OWED ON PERSONAL PROPERTY			
HB0884	2/15	3/15				
RICE, SHEILA			PROPERTY TAX CREDIT FOR TAX INCREASE FROM SALES ASSESSMENT RATIO AJUSTMENT			
HB0885	2/15	3/15		TABLED ON 03/27		
NISBET, JERRY			REPEAL SALES ASSESSMENT RATIO LAW			
HB0886	2/15	3/15		TABLED ON 03/26		
LEE, THOMAS			AMEND HOMEOWNER LOW INCOME EXEMPTION FOR AGED AND HEADS OF HOUSEHOLDS			

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HB0894	2/16	3/14		PASS AS AMENDED		3/28
KIMBERLEY, BERV			PROVIDE TAX CREDIT FOR CONTRIBUTION TO UNIVERSITY SYSTEM FOUNDATION			
HB0900	2/16	3/05				
O'KEEFE, MARK			TAX PUBLIC RETIREMENTS OVER \$3,600; PROVIDE ADJUSTMENT PAYMENTS			
HB0904	2/16	3/21		DO PASS		3/28
KASTEN, BETTY LOU			EXCLUDING CERTAIN SOCIAL SECURITY INCOME FROM INCOME FOR ELDERLY TAX RELIEF			
HB0907	2/16	3/08		PASS AS AMENDED	APPROPRIATIONS	3/18
HARRINGTON, DAN			REVISE THE MEMBERSHIP AND PREMIUM TAX CONTRIBUTIONS, VOLUNTEER FIREFIGHTERS			
HB0910	2/16	3/12		TABLED ON 03/27		
MADISON, JAMES			TAX MINERALS IN PLACE AS CLASS FOUR PROPERTY			
HB0914	2/18	3/20		PASS AS AMENDED		3/27
RICE, SHEILA			PROPERTY TAX EXEMPTION FOR BUILDINGS OWNED BY LOCAL ECON DEVELOPMENT CORP			
HB0919	2/18	3/20		TABLED ON 03/27		
PETERSON, MARY LOU			GAMBLING LICENSES AND PERMITS REVISIONS			
HB0923	2/18				JUDICIARY	
DARKO, PAULA			AUTOMATIC INCOME WITHHOLDING FOR CHILD SUPPORT			
HB0929	2/18	3/20		TABLED ON 03/22		
WHALEN, TIM			PROPERTY TAXATION OF 100 H.P. MOTOR BOATS			
HB0935	2/19	3/12		TABLED ON 03/19		
HANSEN, STELLA			PROVIDE IN-HOME CARE FOR ELDERLY; TRUST FUND PROGRAM; TAX ON VIDEO GAMBLING			
HB0947	2/19	3/21		PASS AS AMENDED		3/22
MCCAFFREE, ED			ESTABLISH MINIMUM PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE			

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HB0949	2/19	3/22		DO PASS		3/28
TUNBY, ROLPH			TAX DEDUCTION FOR LONG-TERM CARE INSURANCE PREMIUMS			
HB0959	2/20					
HARRINGTON, DAN			GENERALLY REVISE THE INDIVIDUAL INCOME TAX LAWS OF THE STATE			
HB0970	2/22	3/20		PASS AS AMENDED		3/23
COCCHIARELLA, VICKI			GENERALLY REVISE TAX TREATMENT OF NEW AND EXPANDING INDUSTRIES			
HB0971	2/23				NATURAL RESOURCES	
COHEN, BEN			MONTANA FOREST RESOURCES MANAGEMENT ACT			
HB0972	2/23	3/22		TABLED ON 03/27		
SIMPKINS, RICHARD			PROPERTY TAX RELIEF FOR PURCHASE OF PRINTING EQUIPMENT			
HB0973	3/05	3/14	3/19	PASS AS AMENDED		3/23
STANG, BARRY			CREATE A SMALL PETROLEUM TANK RELEASE CLEANUP FUND AND SPECIAL FUELS FEE			
HB0976	3/05	3/19		DO PASS		3/19
SWYSGOOD, CHARLES			ESTABLISH VALUE OF VERMICULITE FOR NET PROCEEDS AND RITT PURPOSES			
HB0982	3/08	3/18		PASS AS AMENDED		3/21
O'KEEFE, MARK			INCREASE SCHOOL BUDGET SCHEDULES BY 2 PERCENT			
HB0983	3/08	3/20		TABLED ON 03/27		
BARDANOUVE, FRANCIS			SODA POP TAX FOR STATE PARKS			
HB0985	3/11	3/21		TABLED ON 03/27		
RANEY, BOB			IMPOSING MOTOR CARRIER TAX			
HB0986	3/12	3/21		PASS AS AMENDED		3/28
GILBERT, BOB			INCREASE AVIATION FUEL TAX BY 2 CENTS A GALLON			

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HB0992	3/14	3/27		TABLED ON 03/27		
RANEY, BOB			ESTABLISHING TRANSPORTATION FUELS POLICY			
HB0993	3/14	3/27		PASS AS AMENDED		3/28
ZOOK, TOM			REQUIRE PARENTAL CONTRIBUTIONS FOR THE COST OF OUT-OF-HOME CARE			
HB0996	3/16	3/27		PASS AS AMENDED		3/28
REAM, BOB			IMPOSE A STATE INCOME TAX BASED ON A PERCENTAGE OF THE FEDERAL INCOME TAX			
HB0998	3/18	3/22		TABLED ON 03/27		
CODY, DOROTHY			REVISE CORPORATION LICENSE OR INCOME TAX RATES			
HB1000	3/19	3/27				
COHEN, BEN			INCOME TAX CREDIT FOR PROPERTY TAXES PAID BY TAXPAYER			
HB1001	3/19	3/27		TABLED ON 03/27		
DEBRUYCKER, JANE			REDUCE FUEL TAX ON GASOHOL			
HB1003	3/22					
MCCARTHY, BEA			SUPERVISORY FEES AND A SEPARATE PAY PLAN FOR PROBATION AND PAROLE OFFICERS			
HB1004	3/20	3/27		PASS AS AMENDED		4/01
DOLEZAL, ED			GENERALLY REVISING THE PROPERTY TAX LAWS			
HB1006	3/22					
DARKO, PAULA			GENERALLY REVISE LAW RELATING TO HEALTH SERVICE CORPORATIONS			
HB1007	3/23	3/27		PASS AS AMENDED		3/28
KADAS, MIKE			INCREASE INCOME TAXES TO FUND HIGHER EDUCATION			
HB1011	3/27					
COHEN, BEN			GENERALLY REVISE PROPERTY TAXATION			

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HB1012	3/27	4/03		PASS AS AMENDED		4/03
ELLIOTT, JIM COLLECT CIGARETTE TAX FROM SALES TO NON-INDIANS ON INDIAN RESERVATIONS						
HJ0024	2/08	3/07		DO PASS		3/07
REAM, BOB HOUSE JOINT REVENUE ESTIMATING RESOLUTION						
HJ0053	4/16			DO PASS		4/17
STANG, BARRY ROC STUDY OF ALL ASPECTS OF TAXATION ON RESERVATIONS BY ALL GOVERNMENTS						
HJ0055	4/19			PASS AS AMENDED		4/19
DOLEZAL, ED REQUEST INTERIM STUDY ON ALL ASPECTS OF TAXATION						

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SB0015	1/23	2/01	2/15	CONCUR		3/07
GAGE, DEL			EXEMPT FROM R.I.T. TAX INDIAN OIL AND GAS ROYALTIES			
SB0018	1/26				NATURAL RESOURCES	
GAGE, DEL			REVISE OIL AND GAS LAWS; AUTHORIZE CERTAIN POOLING AND UNIT AGREEMENTS			
SB0026	1/26	2/06	3/21	CONCUR		4/04
MANNING, DICK			REVISE BOARD OF INVESTMENTS TO INVEST PERMANENT COAL TAX TRUST FUND			
SB0061	1/18	1/29		CONCUR		1/29
CRIPPEN, BRUCE			CLARIFYING THAT NET OPERATING DEDUCTION IS LIMITED ITEMS FOR MONTANA INCOME			
SB0069	2/14	3/13		CONCUR		4/04
ECK, DOROTHY			CLARIFY TAXATION FOR 20+ ACRE LAND PARCELS WITH AGRICULTURAL RESTRICTIONS			
SB0070	1/26	2/06		CONCUR		2/06
GAGE, DEL			CLARIFY CORPORATION OFFICER PAYROLL WITHHOLDING LIABILITY			
SB0077	2/04	2/19		CONCUR		3/05
KOEHNKE, FRANCIS			EXTEND ALCOHOL PRODUCTION TAX INCENTIVE UNTIL 2001			
SB0081	1/25	2/07		CONCUR		2/07
GROSFIELD, LORENTS			CLARIFY ISSUANCE OF REVISED ASSESSMENTS ON CENTRALLY ASSESSED PROPERTY			
SB0085	2/09	2/19		CONCUR		3/05
ECK, DOROTHY			CLARIFY TAX EXEMPTION FOR CHARITABLE INSTITUTIONS			
SB0086	1/26	2/07		CONCUR AS AMENDED		3/05
ECK, DOROTHY			CLARIFY OIL/NATURAL GAS TAX BY DELETING OBSOLETE REFERENCES TO INTERIM PROD			
SB0093	2/09	2/20		CONCUR		4/08
GAGE, DEL			REVISING VALUATION OF COAL FOR RITT AND RATE OF RIT TAX ON COAL			

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SB0094 BECK, TOM	3/14	4/09		CONCUR AS AMENDED ESTABLISH GROUND WATER CHARACTERIZATION AND MONITORING PROGRAMS		4/13
SB0110 KEATING, TOM	2/04	2/21		CONCUR AUTHORIZE WRITE-OFF OF TAX/PENALTY/INTEREST IF COLLECTION NOT COST-EFFECTIVE		3/05
SB0111 HALLIGAN, MIKE	2/18	3/19		CONCUR AS AMENDED PROVIDE TAX INCENTIVES TO ENCOURAGE BUSINESS RECYCLING/RECLAMATION ACTIVITY		4/08
SB0115 BLAYLOCK, CHET	3/04	3/22		CONCUR AS AMENDED AUTHORIZE LOCAL GOVERNMENT TO IMPOSE CERTAIN TAXES IF APPROVED BY ELECTORATE		4/13
SB0116 NOBLE, JERRY	2/06	2/20		CONCUR REVISE MONTANA CIGARETTE SALES ACT AND CIGARETTE SALES TAX LAW		3/05
SB0119 NOBLE, JERRY	2/05	2/20		CONCUR REQUIRE RECORDING & REPORTING OF CERTAIN LIQUEFIED PETROLEUM GAS DELIVERIES		3/05
SB0128 HALLIGAN, MIKE	2/09	2/21		CONCUR ALLOW UNINCORPORATED RESORT AREA TO LEVY RESORT TAX		3/16
SB0147 GAGE, DEL	2/01	2/21		CONCUR PROVIDE FOR THE FILING OF A SHORT PERIOD CORP TAX RETURN		3/05
SB0151 ECK, DOROTHY	3/25	4/04		CONCUR AS AMENDED PROVIDE MEDICAID ELIGIBILITY FOR PREGNANT WOMEN AND INFANTS		4/13
SB0152 TOWE, TOM	2/11	3/05		CONCUR AS AMENDED CLARIFY PROPERTY TAX EXEMPTION OF MUSEUMS, ART GALLERIES AND OBSERVATORIES		3/05
SB0159 MANNING, DICK	2/05	2/19		TABLED ON 04/12 EXEMPT GOLF CARTS FROM FEE IN LIEU OF TAX		